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ULUNDI LOCAL MUNICIPALITY DRAFT BUDGET

**TABLED BY HIS WORSHIP THE MAYOR OF ULUNDI,
CLLR W.M. NTSHANGASE**

Council Chamber 30 MARCH 2026 10h00

Honourable Speaker, Her Worship the Deputy Mayor, Chief Whip, Chairperson of the MPAC, Honourable Councillors, Heads of Departments and Officials.

I hereby rise to table the Draft Medium Revenue and Expenditure Framework as per the provisions of Section 21 and 23 of the MFMA read together with Section 34 of Municipal Systems Act and Section 24 (1) of the MFMA .

It is with great pride and a deep sense of responsibility that we reflect on the progress made by the Ulundi Local Municipality in improving the lives of our people.

Despite the challenges we continue to face, our Municipality has demonstrated resilience, commitment, and a people centred approach to governance.

Honourable Speaker,

We have made notable progress in infrastructure development, particularly in the reconstruction and upgrading of gravel access roads in various wards, including Ward 1 to Ward 5 as we speak today. These projects have significantly improved access to schools, clinics, and economic opportunities for our communities.

In advancing our mandate of service delivery, we have continued to provide essential services under constrained conditions. Our efforts in waste management, maintenance of public infrastructure, and collaboration with relevant stakeholders.

Honourable Councillors,

We remain committed to social upliftment and community development. One of our proudest moments was the donation of over 166 pairs of school shoes to learners at Maliyamakhanda Primary School and a SOD turning to reconstruct a tar road in Mashona as a whole. This initiative ensured that no child is deprived of education due to lack of basic necessities.

Furthermore, the Municipality has intensified law enforcement and compliance operations through joint operations with various government departments and agencies. These initiatives are aimed at addressing illegal business practices, ensuring compliance, and safeguarding our communities.

Honourable Speaker,

We have also strengthened community participation and stakeholder engagement, ensuring that the voices of our people remain at the centre of all development processes. Through continuous consultations, we are building a transparent and accountable government.

In promoting local economic development, the Municipality continues to support small businesses and informal traders, creating opportunities for growth, job creation, and economic sustainability within Ulundi.

Lastly, we reaffirm our unwavering commitment to good governance and financial accountability. Guided by the Municipal Finance Management Act, we continue to improve our systems, strengthen oversight, and promote clean administration.

Honourable Speaker and Councillors,

These achievements, though modest, demonstrate our commitment to building a better Ulundi for all. They serve as a foundation upon which we will continue to deliver sustainable and inclusive development.

Furthermore, it must be noted that Ulundi Municipality, as a public institution, must prepare the Draft Budget in line with strategic objectives as outlined in the Integrated Development Plan (IDP) considering the inputs by the community who are rightful beneficiaries of service delivery.

On that note, I would like to pronounce the following programs covered in this Draft Budget for 2026/2027 financial year:

Community Programmes**YOUTH DEVELOPMENT**

Programme	Amount
Youth Day Celebration	R120 000
Youth Programme (NSFAS, CAO , Voter Registration , ID Campaign)	R200 000
Youth Educational Programme Event	R300 000
Mayoral Excellence Awards	R600 000
Youth Camp (Matric)	R700 000
Bursaries	R290 000
Drivers Licence Programme	R220 000

SPORTS ARTS AND CULTURE

Programme	Amount
Zonal Playoffs	R50 000
Local Mayoral Cup	R850 000
District Mayoral Cup	R850 000
Ulundi Marathon	R150 000
Horse Riding	R120 000
Reed Dance	R200 000
Ingoma , Ward Sports Tournaments	R240 000 (R10 000 per Ward)
Isicathamiya /Oswenka	R250 000
Ingoma	R500 000
Soccer poles	R100 000

SPECIAL PROGRAMMES

War room/Ward Aides Committee programmes	R240 000 (R10 000 per Ward)
Public Service Week	R40 000
Men's Programme	R50 000
Civil society programmes (16 days of activism)	R20 000
Senior Citizens (Golden Games)	R200 000
Women Programme	R250 000
Local Aides Council	R100 000

Disability Programme	R80 000
Children Programme	R70 000

ENVIRONMENTAL PROGRAMMES

Awareness and clean up campaigns	R40 000
Environmental Week	R100 000
Arbor Day	R120 000
Environmental Programmes at Ward Level	R120 000 (R5000 per Ward)
Mobile Toilets for CBD	R100 000

Indigent Burial Indigent Burial - R 1 000 000.00

Pauper Burial Pauper Burial - R 11 500.00

Groceries Vouchers -Vouchers - R 500 000.00 @ R2000.00 per voucher

TECHNICAL SERVICES

Ulundi Municipality has 2 Infrastructure Grants, which are the Integrated National Electrification Programme (INEP) and Municipal Infrastructure Grant (MIG).

Allocations for the next 3 years:

- MIG Allocation

Financial Year	Budget Allocation
2026/2027	R38 031 000,00
2027/2028	R39 286 000,00
2028/2029	R40 543 000,00

- INEP Allocation

Financial Year	Budget Allocation
2026/2027	R6 464 000,00
2027/2028	R7 200 000,00
2028/2029	R 8 700 000,00

APPROVED INEP GRANT ALLOCATION FOR 2026/27 FINANCIAL YEAR.

Ulundi

Local

Project Name	Project Type	Funding Recommended	Recommended Number of Connections
Xolo	Households	R603 200	52
Mashona	Households	R498 800	43
Sbunjana	Households	R1 673 000	61
Ndinde	Households	R406 000	35
Sangoyana	Households	R429 200	37
Nsukazi	Households	R730 800	63
Mhlalini	Households	R812 200	70
Ziganwini	Households	R742 200	64
Ezihlabeni	Households	R568 500	49
TOTAL		R6 464 000	474

Municipality is allocated an amount of **R6,464,000,00** as published in Government Gazette No. 54086 of 06 February 2026. The allocated amount is intended for the Municipality to implement electrification projects that were applied for implementation under 2026/27 financial year which were also assessed and verified. The municipality is requested to utilize funds as per the table below, projects that are not on the list (table) were not approved (even if the municipality had included them in their application forms) therefore they will not be considered during 2026/27 financial year.

Additional Grants

MIG ADDITIONAL FUNDING FOR THE CURRENT YEAR = R26 000 000.00
DISASTER RECOVERY = R30 MILLION

MUNICIPAL DISASTER RECOVERY GRANT = R30 000 000.00

No.	Project Description	Ward	Approved Amount (R)
1	Reconstruction of Dlebe Gravel Access Roads	Ward 6	5,981,487.32
2	Reconstruction of Zilulwane Gravel Access Roads	Ward 14	3,764,078.54
3	Reconstruction of Thokoza Gravel Access Roads	Ward 18	4,455,739.11
4	Reconstruction of Sbunjane Gravel Access Roads	Ward 21	6,845,893.67
5	Reconstruction of Denny Dalton Gravel Access Roads	Ward 23	5,048,692.77
6	Reconstruction of Nhlungwane Gravel Access Roads	Ward 20	3,912,560.32

LOCAL ECONOMIC DEVELOPMENT

PROJECT	BUDGET
Goat Farming (10 goats per ward- 1 co-ops)	R1 000 000
Livestock Deep tanks Medication	R1 500 000
CBD Market Stall	R1 000 000
LED Projects	R2 600 000 (R108 000 per Ward)

TOTAL BUDGET = R6 100 000.00

EPWP PROGRAMME

R 2 983 000.00

In conclusion Honourable Speaker and Colleagues I wish to mention that the total budgeted salary cost for both employees and Councillors is R219 578 000.00 which amounts to 39% of the total operating budget. National Treasury guidelines for salary increases of section 56 and 57 Managers in accordance with Government Notice No.53882 dated 18 December 2025 and 4.75% for other employees has been considered when preparing this Draft Budget as per latest Budget Circular number 134 dated the 20th of March 2026.

Honourable Speaker as well as my colleagues, I would like to emphasise that this Draft Budget has been prepared as per Municipal Budget Reporting Regulations and will be submitted to both National and Provincial Treasuries in the required format (A Schedule MSCOA Version 7.1).

Therefore, in terms of Section 22 (a) (ii) of the Municipal Finance Management Act, I shall now request Portfolio Committees to go to their relevant wards for community consultation and bring back their inputs for incorporation into the Final Budget

With those words I wish to thank all of you for this opportunity. May Almighty GOD bless you.

TABLED BUDGET RESOLUTIONS



EXTRACT

FROM MINUTES OF THE 6TH 2025/2026 ORDINARY MEETING OF THE ULUNDI MUNICIPAL COUNCIL IN ACCORDANCE WITH SECTION 29 (1) READ WITH SECTION 18 (2) OF LOCAL GOVERNMENT OF THE MUNICIPAL STRUCTURES ACT NO. 117 OF 1998, HELD PHYSICALLY IN THE COUNCIL CHAMBER, ULUNDI CIVIC CENTRE AT BA 81, PRINCE MANGOSUTHU STREET ON MONDAY, 30 MARCH 2026 AT 10H00

- A24. **APPROVAL OF DRAFT MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) DRAFT BUDGET FOR: 2026/2027, 2027/2028 AND 2028/2029** (A1./14)
5/1/1

Resolved:-

1. **THAT** the 2026/2027, 2027/2028 and 2028/2029 Draft Medium-Term Revenue and Expenditure Budget totalling R571 320 000.00: R575 384 000 and R614 354 000.00 respectively be approved.
2. **THAT** the tentative Draft tariff adjustment schedule as attached hereto be approved.
3. **THAT** the capital estimates for 2026/2027 be approved as follows:

No	Description	Amount
1.	MIG Funding	R38 031 000.00
2.	Sports & Recreation Infrastructure	R10 488 000.00
Total		R48 519 000.00

4. **THAT** an amount of R6 464 000.00 for Electrification of Households Projects (INEP) be approved.
5. **THAT** the Draft Budget contents be circulated to all relevant stakeholders for possible comments in terms of the Municipal Finance Management Act No. 56 of 2003.
6. **THAT** the employee related costs be increased by 4.75% as per 5-year salary and wage agreement for the period 1 July 2026 to 30 June 2027 entered into by SALGA and the Unions.
7. **THAT** while the CPIX assumptions is 3.4% as outlined by the MFMA budget circular No. 134 from National Treasury the overall packages of Section 55 and Section 56 Managers be provided for in accordance with Government Notice No.53882 dated 18 December 2025.

8. **THAT** while the CPIX assumptions is 3.4% as outlined by the MFMA budget circular No. 134 from National Treasury the Councillors remunerations be provided for at in accordance with Government Notice No.5446 dated 21 October 2024 until Ministerial determination.

9. **THAT** the Draft Service Delivery Standards for 2026/2027 financial year be approved.

10. **THAT** the Draft Budget Funding Plan for the 2026/2027 financial year the.

PROTECTION SERVICES

11. **THAT** in so far as Protection Services is concerned the following is obtaining:

11.1 **THAT** the overall income is R3 000 000.00 versus the expenditure of R11 918 000.00.

11.2 **THAT** the main fiscus of Council is still responsible for salaries and security services expenditure versus income and covering a deficit of R6 918 000.00.

ELECTRICAL SERVICES

12. **THAT** in so far as Technical Services is concerned the following is obtaining:

12.1 **THAT** overall income be R102 620 000.00.00 versus the overall expenditure R330 652 451.00 and a deficit of R228 032 451.00 and that the main fiscus of council is still responsible for such deficit until the business unit is self-sustainable.

12.2 It be noted **THAT** the electricity tariff issue is still to be finalised.
Pending the NERSA approval.

CORPORATE SERVICES

13. **THAT** the segment of R2 983 000.00 projected income versus the anticipated overall expenditure of R22 646 950.00 excluding salaries for Council's auxiliary services be endorsed.

COMMUNITY SERVICES

14. **THAT** the segment of R12 562 218.00 projected income versus the anticipated overall expenditure of R21 574 300.00 excluding salaries be endorsed.

PLANNING AND DEVELOPMENT

15. **THAT** the segment of R85 000.00 projected income versus the anticipated overall expenditure of R5 990 872.00 excluding salaries be endorsed.

FINANCIAL SERVICES

16. **THAT** the segment of R155 980 745.00 projected income versus the anticipated overall expenditure of R21 456 000.00 excluding salaries be endorsed.

- 17. THAT** the salary budget totalling to R199 686 000.00 and R19 891 000.00 for employees costs and Councillors respectively be approved.
- 18. THAT** the Provincial Treasury comments for both Adjusted Budget and Mid-Year for 2025/2026 financial year be noted.
- 19. THAT** the Draft Cost Reflective Tariffs Setting Tool for 2026/2027 financial year be approved.
- 20. THAT** the Draft Revenue Management Assessment Tool for 2026/2027 financial year be approved.

CERTIFIED A TRUE COPY



**D.N.S. Buthelezi: Director
CORPORATE AND MANAGEMENT SERVICES**

ULUNDI
31-03-2026

**UMASIPALA
WASOLUNDI**

Private Bag X17
Ulundi
3838

“ The City of Heritage ”



**ULUNDI
MUNICIPALITY**

Tel: 035 - 8745100
Fax: 035 – 8745174

Website: <http://www.ulundi.local.gov.za>

Certification that the Draft budget for 2026/27 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I, Sandile Martin Khomo, in my capacity as accounting officer of the municipality, hereby certify that:

- The Draft budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name SANDILE MARTIN KHOMO

Municipal manager of Ulundi Local Municipality (KZN266)

Signature _____

Date **30 March 2025**

" The City of Heritage "



EXTRACT

FROM MINUTES OF THE 6TH 2025/2026 ORDINARY MEETING OF THE ULUNDI MUNICIPAL COUNCIL IN ACCORDANCE WITH SECTION 29 (1) READ WITH SECTION 18 (2) OF LOCAL GOVERNMENT OF THE MUNICIPAL STRUCTURES ACT NO. 117 OF 1998, HELD PHYSICALLY IN THE COUNCIL CHAMBER, ULUNDI CIVIC CENTRE AT BA 81, PRINCE MANGOSUTHU STREET ON MONDAY, 30 MARCH 2026 AT 10H00

A5. ANNUAL REVIEW OF FINAL FINANCIAL POLICIES: (A5./21)

Resolved:-

THAT the reviewed Final Financial and Information Technology Policies of Ulundi Municipality for the 2026/2027 financial year be approved.

1. Supply Chain Management Policy
2. SCM Policy for Infrastructure Procurement and Delivery Management
3. Declaration of Conflict of Interest Policy
4. Budget Management Policy and Procedures
5. Virement Policy
6. Contract Management Framework
7. Banking, Cash and Investment Policy
8. Petty Cash Management Policy
9. Asset Management Policy
10. Credit Control and Debt Collection Policy and Procedures
11. Revenue Enhancement Strategy
12. Rates Policy
13. Tariff Policy.
14. Subsistence and Travel Policy and Procedures
15. Provision for Doubtful Debt and Writing-off of Irrecoverable Debts Policy
16. Payroll Policy and Procedure Manual
17. Contract Management
18. Contract Management Framework
19. Cashflow Management Policy
20. Rates by-laws
21. Funding and Reserves Policy
22. Long Term Financial Planning Policy
23. Cost Containment Policy
24. Expenditure Management Policy

Attached hereto are the financial policies: Information Technology (IT)

1. IT Assets Policy
2. IT Backup and Restore Policy

3. IT Change Management Policy
4. IT Disaster Recovery Plan
5. IT Charter and Governance Framework
6. IT ICT System Access Policy
7. IT Project Management Methodology
8. IT Security Policy
9. IT Server Room Standard
10. IT Strategy
11. IT Asset Disposal Procedure
12. IT Steering committee

CERTIFIED A TRUE COPY



D.N.S. Buthelezi: Director
CORPORATE AND MANAGEMENT SERVICES

ULUNDI
31-03-2026

Province: Ulundi Municipality(KZN266) - Schedule of Service Delivery Standards Table 2026/2027 Draft

Standard	Description	Service Level
Solid Waste Removal		
Premise based removal (Residential Frequency)		once a week
Premise based removal (Business Frequency)		daily
Bulk Removal (Frequency)		daily
Removal Bags provided(Yes/No)		yes
Garden refuse removal Included (Yes/No)		yes
Street Cleaning Frequency in CBD		daily
Street Cleaning Frequency in areas excluding CBD		daily
How soon are public areas cleaned after events (24hours/48hours/longer)		24hrs
Clearing of illegal dumping (24hours/48hours/longer)		24hrs
Recycling or environmentally friendly practices(Yes/No)		yes
Licenced landfill site(Yes/No)		yes
Water Service		n/a
Water Quality rating (Blue/Green/Brown/NO drop)		n/a
Is free water available to all? (All/only to the indigent consumers)		n/a
Frequency of meter reading? (per month, per year)		n/a
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		n/a
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		n/a
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		n/a
One service connection affected (number of hours)		n/a
Up to 5 service connection affected (number of hours)		n/a
Up to 20 service connection affected (number of hours)		n/a
Feeder pipe larger than 800mm (number of hours)		n/a
What is the average minimum water flow in your municipality?		n/a
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		n/a
How long does it take to replace faulty water meters? (days)		n/a
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		n/a
Electricity Service		
What is your electricity availability percentage on average per month?		99 percent
Do your municipality have a ripple control in place that is operational? (Yes/No)		no
How much do you estimate is the cost saving in utilizing the ripple control system?		n/a
What is the frequency of meters being read? (per month, per year)		per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)		3 months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		2 months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)		immediately
Are accounts normally calculated on actual readings? (Yes/no)		yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		no
How long does it take to replace faulty meters? (days)		5days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		yes
How effective is the action plan in curbing line losses? (Good/Bad)		good
How soon does the municipality provide a quotation to a customer upon a written request? (days)		5days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)		10days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		5days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		5days
Sewerage Service		n/a
Are your purification system effective enough to put water back in to the system after purification?		n/a
To what extend do you subsidize your indigent consumers?		n/a
How long does it take to restore sewerage breakages on average		n/a
Severe overflow? (hours)		n/a
Sewer blocked pipes: Large pipes? (Hours)		n/a
Sewer blocked pipes: Small pipes? (Hours)		n/a
Spillage clean-up? (hours)		n/a
Replacement of manhole covers? (Hours)		n/a
Road Infrastructure Services		
Time taken to repair a single pothole on a major road? (Hours)		45min
Time taken to repair a single pothole on a minor road? (Hours)		30min
Time taken to repair a road following an open trench service crossing? (Hours)		3hrs
Time taken to repair walkways? (Hours)		8hrs
Property valuations		
How long does it take on average from completion to the first account being issued? (one month/three months or longer)		3 months
Do you have any special rating properties? (Yes/No)		yes
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)		increased
Are the financial statement outsources? (Yes/No)		no
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balaince?		yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?		30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?		yes

Administration	
Reaction time on enquiries and requests?	immediately
Time to respond to a verbal customer enquiry or request? (working days)	1 DAY
Time to respond to a written customer enquiry or request? (working days)	2 DAYS
Time to resolve a customer enquiry or request? (working days)	5 DAYS
What percentage of calls are not answered? (5%,10% or more)	
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	YES
Is there a reduction in the number of complaints or not? (Yes/No)	YES
G	1DAY
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Monthly
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	n/a
How long does it take to renew a vehicle license? (minutes)	n/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	10-15 MIN
What is the average reaction time of the fire service to an incident? (minutes)	5-7MIN
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	
What percentage of the projects have created sustainable job security?	20 percent
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	yes
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	yes
Does the municipality have training or information sessions to inform the community? (Yes/No)	yes
Are customers treated in a professional and humanly manner? (Yes/No)	yes

**UMASIPALA
WASOLUNDI**

" The City of Heritage "



**ULUNDI
MUNICIPALITY**

Public notice for 2026/2027

Draft Budget for 2026/2027 financial year:

Notice is hereby given in terms of Section 18 of the Local Government Municipal Systems Act, 32 of 2000, read together with Section 22 of the Local Government Municipal Finance Management Act, 56 of 2003, that the Ulundi Municipality has finalised the Revised Capital and Operating Budget commencing in the 2025/2026 financial year.

The documents can be viewed from the following venues:

Venue	Time
Municipal offices	08:00 – 16:00
Customer care	08:00 – 16:00
Library	08:00 – 16:00
Municipal Website	
Ward councillors	08:00 – 16:00

ISAZISO SOMPHAKATHI

Umphakathi uyamenywa ukuba ubeke imibono yawo kusomqulu woHlahlozimali ngokulawula kwesigaba 18 soMthetho oLawulwa ngeNqubo yoHulumeni Base khaya no 32 ka 2000 nesigaba 22 Somthetho olawula ukuphathwa kweZimali zikaMasipala unombolo 56 ka 2003.

Ongathanda ukwenza iziphakamiso angabheka usomqulu obekwe kulezi zindawo ezilandelayo:

Indawo	Isikhathi
Emahhovisi oMkhandlu	08:00 – 16:00
Customer care	08:00 – 16:00
Umtapo wolwazi	08:00 – 16:00
Ikhansela leWadi	08:00 – 16:00
Nakwi Website yoMkhandlu	

S M Khomo

MUNICIPAL MANAGER

Notice date 30 March 2026

EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were received as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

The budget process occurred according to the budget timetable approved by Council in August 2024. This ensured compliance with the MFMA and subsequent circulars in the preparation and approval of the multi-year budget. The Budget and Medium-Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, Circular No. 134 and the MFMA Budget Formats Guide received from National Treasury (Version 7.1).

The main challenges experienced during the compilation of the 2026/2027 Draft Budget and MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Ageing roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource given the cash flow realities and declining cash position of the municipality.
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
- Continuous high tariff increases are not sustainable – as there will be a point where services will no longer be affordable;
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies.
- The alignment of A schedule cashflow to data strings.
- VAT withdrawal by Finance Minister
- finalisation of conditional grants by national treasury and provincial treasury.

The following budget principles and guidelines directly informed the compilation of the 2026/2027 Draft Budget and MTREF:

- The 2025/2026 Adjustment Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2026/2027 Budget;
- Tariff increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity. In addition, tariffs need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- While the municipality has an unfunded budget it is anticipated that the funding position will change after one third writ-off on the Eskom debt since the municipality is under the debt relief programme

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/2026 Draft Budget and Medium-term Revenue and Expenditure Framework:

Description	2026/2027	2027/2028	2028/2029
Revenue	R 571 320 000	R 575 384 000	R 614 354 000
Expenditure	R 624 061 000	R 655 133 000	R 674 548 000
Surplus(deficit)	(R 52 741 000)	(R 79 749 000)	(R 60 194 000)

TABLED BUDGET TABLES

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1



Save to PDF

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: KZN266 Ulundi ▼

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: 2027 ▼

Budget Year: 2027/28

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
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	3.5	(Name of sub-vote)	3.6 - (Name of sub-vote)	35
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	3.7	(Name of sub-vote)	3.8 - (Name of sub-vote)	37
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	3.9	(Name of sub-vote)	3.10 - (Name of sub-vote)	39
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	7.6	(Name of sub-vote)	7.7 - (Name of sub-vote)	76
	7.7	(Name of sub-vote)	7.8 - (Name of sub-vote)	77
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	9.1	Town Planning, Building Regulations and Enforcement, and City Engineer	9.2 - Project Management Unit	91
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13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	135
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	136
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	137
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	138
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13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	1310
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15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	153
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	154
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	155
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	156
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	157
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	158
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	159
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	1510

KZN266 Ulundi - Contact Information
A. GENERAL INFORMATION

Municipality	KZN266 Ulundi
Grade	2
Province	KZN KWAZULU-NATAL
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¹ Grade in terms of the Remuneration of Public Office Bearers Act.

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C. POLITICAL LEADERSHIP

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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	Mr
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
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E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

KZN266 Ulundi - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	112,471	114,343	149,555	149,885	154,885	154,885	104,601	159,996	165,519	166,926
Service charges	74,781	86,641	104,098	122,594	122,594	122,594	76,001	136,713	138,570	147,799
Investment revenue	5,646	2,318	1,682	2,192	2,192	2,192	1,443	2,265	2,339	2,414
Transfer and subsidies - Operational	211,163	277,867	241,423	222,682	253,427	253,427	224,599	258,542	254,419	281,545
Other own revenue	7,009	8,847	34,051	10,830	62,291	62,291	40,742	13,805	14,537	15,670
Total Revenue (excluding capital transfers and contributions)	411,069	490,017	530,809	508,183	595,389	595,389	447,387	571,320	575,384	614,354
Employee costs	156,453	167,307	177,243	190,207	190,206	190,206	124,304	199,686	211,068	223,097
Remuneration of councillors	17,022	17,805	18,324	18,358	19,108	19,108	13,951	19,891	20,532	21,189
Depreciation, amortisation and impairment	60,917	85,747	29,174	74,391	59,391	59,391	16,261	37,055	39,202	40,457
Interest, Dividends and Rent on Land	8,235	2,312	14,133	—	5,500	5,500	10,011	—	—	—
Inventory consumed and bulk purchases	120,240	142,308	161,896	177,314	178,178	178,178	120,481	192,899	203,903	204,136
Transfers and subsidies	524	286	—	—	—	—	—	—	—	—
Other expenditure	143,552	213,948	241,198	119,794	198,484	198,484	156,640	174,529	180,428	185,669
Total Expenditure	506,943	629,715	641,968	580,064	650,867	650,867	441,648	624,061	655,133	674,548
Surplus/(Deficit)	(95,873)	(139,698)	(111,159)	(71,882)	(55,478)	(55,478)	5,739	(52,741)	(79,749)	(60,194)
Transfers and subsidies - capital (monetary allocations)	74,888	46,885	38,780	44,593	44,593	44,593	39,561	48,519	39,286	40,543
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Capital expenditure & funds sources										
Capital expenditure	26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Transfers recognised - capital	25,149	40,391	(134,007)	33,196	33,196	33,196	33,493	40,425	32,233	33,373
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	1,783	4,941	(7,387)	19,133	18,604	18,604	8,876	6,335	6,551	6,758
Total sources of capital funds	26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Financial position										
Total current assets	84,681	97,748	96,015	139,919	108,702	108,702	182,867	127,786	95,304	118,639
Total non current assets	640,892	454,488	497,899	581,979	490,307	490,307	524,017	507,704	630,987	646,864
Total current liabilities	261,829	328,828	444,678	323,363	445,727	445,727	511,561	475,313	236,924	127,661
Total non current liabilities	15,004	15,441	16,264	8,161	30,768	30,768	17,052	30,768	8,528	8,741
Community wealth/Equity	972,539	668,810	129,964	390,373	122,514	122,514	256,560	129,408	480,839	629,101
Cash flows										
Net cash from (used) operating	882,153	1,403,169	571,192	15,091	2,384	2,384	132,879	73,341	24,237	51,590
Net cash from (used) investing	—	—	—	(60,178)	(59,189)	(59,189)	—	(58,794)	(49,905)	(51,499)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the year end	882,153	1,403,169	576,064	(40,215)	(52,610)	(52,610)	137,047	18,742	(6,925)	(6,834)
Cash backing/surplus reconciliation										
Cash and investments available	882,153	1,403,169	576,064	(40,215)	(52,610)	(52,610)	137,047	18,742	(6,925)	(6,834)
Application of cash and investments	201,282	255,024	359,481	206,958	342,383	342,383	413,759	333,580	71,501	(39,448)
Balance - surplus (shortfall)	680,871	1,148,145	216,582	(247,173)	(394,993)	(394,993)	(276,712)	(314,838)	(78,427)	32,614
Asset management										
Asset register summary (WDV)	619,275	394,214	453,427	567,407	475,735	475,735	—	476,399	598,753	601,726
Depreciation	63,025	85,747	29,174	74,391	59,391	59,391	—	37,055	39,202	40,457
Renewal and Upgrading of Existing Assets	7,148	10,884	4,493	14,625	14,625	14,625	—	2,855	2,949	3,043
Repairs and Maintenance	8,716	12,301	31,161	14,536	44,333	44,333	—	19,476	20,121	20,766
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—
Revenue cost of free services provided	—	—	—	—	—	—	—	—	—	—
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	—	—	—	—	—	—	—	—	—	—

KZN266 Ulundi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		422,986	450,466	436,232	354,504	363,504	363,504	402,592	404,968	428,745
Executive and council		—	—	1,085	11,222	11,222	11,222	10,572	10,072	11,272
Finance and administration		422,986	450,466	435,147	343,282	352,282	352,282	392,020	394,896	417,473
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		4,086	3,780	3,910	12,064	12,809	12,809	13,888	3,543	3,686
Community and social services		2,091	2,120	2,196	9,564	3,309	3,309	—	—	—
Sport and recreation		—	—	—	—	7,000	7,000	10,488	—	—
Public safety		1,995	1,659	1,713	2,500	2,500	2,500	3,400	3,543	3,686
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		271	11,459	45,671	38,338	68,048	68,048	38,116	39,374	40,634
Planning and development		271	11,459	40,166	38,338	38,048	38,048	38,116	39,374	40,634
Road transport		—	—	5,505	—	30,000	30,000	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		58,615	71,196	83,776	147,870	195,621	195,621	165,243	166,786	181,833
Energy sources		48,681	61,108	71,182	123,509	171,260	171,260	140,743	144,980	152,856
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		9,934	10,089	12,594	24,361	24,361	24,361	24,501	21,806	28,976
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	485,957	536,902	569,589	552,776	639,982	639,982	619,839	614,670	654,897
Expenditure - Functional										
Governance and administration		150,573	189,017	195,323	191,951	193,775	193,775	196,789	205,936	214,105
Executive and council		23,057	28,289	25,831	41,637	51,397	51,397	36,128	37,561	38,860
Finance and administration		125,025	157,206	164,190	150,065	137,822	137,822	158,934	166,554	173,324
Internal audit		2,491	3,522	5,302	249	4,557	4,557	1,727	1,821	1,921
Community and public safety		76,350	108,145	94,510	100,424	122,680	122,680	131,231	137,897	144,860
Community and social services		21,341	36,608	35,377	50,678	65,814	65,814	45,379	47,542	49,796
Sport and recreation		1,836	19,230	2,837	13,211	8,777	8,777	7,432	7,680	7,929
Public safety		53,169	52,137	56,277	36,005	48,037	48,037	77,760	81,993	86,454
Housing	4	—	72	19	520	42	42	660	682	681
Health		—	98	—	10	10	10	—	—	—
Economic and environmental services		102,770	63,774	80,829	42,555	83,281	83,281	31,536	32,930	34,048
Planning and development		14,120	26,355	44,134	23,133	31,375	31,375	23,156	24,245	25,053
Road transport		88,156	36,892	35,973	18,217	51,516	51,516	8,120	8,417	8,718
Environmental protection		494	527	722	1,204	390	390	260	269	277
Trading services		152,506	245,817	198,520	232,574	238,721	238,721	252,019	265,471	268,223
Energy sources		138,946	235,367	187,580	216,929	215,861	215,861	227,361	239,654	241,200
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		13,560	10,450	10,940	15,645	22,860	22,860	24,658	25,817	27,024
Other	4	273	47	184	598	446	446	128	132	137
Total Expenditure - Functional	3	482,472	606,800	569,366	568,101	638,904	638,904	611,703	642,367	661,374
Surplus/(Deficit) for the year		3,485	(69,899)	223	(15,326)	1,078	1,078	8,136	(27,697)	(6,477)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

KZN266 Ulundi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Municipal governance and administration		422,986	450,466	436,232	354,504	363,504	363,504	402,592	404,968	428,745
Executive and council		-	-	1,085	11,222	11,222	11,222	10,572	10,072	11,272
Mayor and Council		-	-	1,085	11,222	11,222	11,222	10,572	10,072	11,272
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		422,986	450,466	435,147	343,282	352,282	352,282	392,020	394,896	417,473
Administrative and Corporate Support		553	581	471	9,155	9,155	9,155	4,376	4,076	7,276
Asset Management		-	-	-	-	-	-	-	-	-
Finance		422,432	449,885	434,677	334,127	343,127	343,127	387,644	390,820	410,196
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		4,086	3,780	3,910	12,064	12,809	12,809	13,888	3,543	3,686
Community and social services		2,091	2,120	2,196	9,564	3,309	3,309	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		64	83	66	272	272	272	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	7,000	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2,027	2,038	2,130	2,292	3,037	3,037	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	7,000	7,000	10,488	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	7,000	7,000	10,488	-	-
Public safety		1,995	1,659	1,713	2,500	2,500	2,500	3,400	3,543	3,686
Civil Defence		1,909	1,555	1,498	2,500	2,500	2,500	2,400	2,510	2,620
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		86	105	215	-	-	-	1,000	1,033	1,066
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services	271	11,459	45,671	38,338	68,048	68,048	38,116	39,374	40,634
Planning and development	271	11,459	40,166	38,338	38,048	38,048	38,116	39,374	40,634
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	152	280	355	355	355	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and	271	2,915	1,106	390	100	100	85	88	91
Project Management Unit	-	8,392	38,780	37,593	37,593	37,593	38,031	39,286	40,543
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	-	-	5,505	-	30,000	30,000	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	-	-	5,505	-	30,000	30,000	-	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	58,615	71,196	83,776	147,870	195,621	195,621	165,243	166,786	181,833
Energy sources	48,681	61,108	71,182	123,509	171,260	171,260	140,743	144,980	152,856
Electricity	48,681	61,108	71,182	123,509	171,260	171,260	140,743	144,980	152,856
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	9,934	10,089	12,594	24,361	24,361	24,361	24,501	21,806	28,976
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	9,934	10,089	12,594	24,361	24,361	24,361	24,501	21,806	28,976
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	485,957	536,902	569,589	552,776	639,982	639,982	619,839	614,670
									654,897

Expenditure - Functional										
Municipal governance and administration		150,573	189,017	195,323	191,951	193,775	193,775	196,789	205,936	214,105
Executive and council		23,057	28,289	25,831	41,637	51,397	51,397	36,128	37,561	38,860
Mayor and Council		23,030	26,752	28,412	20,920	30,679	30,679	25,432	26,256	26,911
Municipal Manager, Town Secretary and Chief Executive		27	1,537	(2,581)	20,718	20,718	20,718	10,695	11,305	11,949
Finance and administration		125,025	157,206	164,190	150,065	137,822	137,822	158,934	166,554	173,324
Administrative and Corporate Support		29,227	32,140	36,303	16,635	13,923	13,923	22,079	23,307	24,560
Asset Management		787	26,666	15,344	36,913	26,913	26,913	13,327	13,767	14,208
Finance		59,735	55,210	72,795	55,118	47,604	47,604	96,673	100,650	104,737
Fleet Management		10,562	11,117	12,839	5,363	13,275	13,275	10,150	10,485	10,820
Human Resources		9,397	4,887	5,603	5,371	8,300	8,300	972	1,025	1,078
Information Technology		783	772	1,271	14,497	7,906	7,906	538	1,487	1,542
Legal Services		1,290	3,635	4,336	2,901	4,956	4,956	3,342	3,510	3,686
Marketing, Customer Relations, Publicity and Media Co-		12,525	11,851	8,818	5,290	4,310	4,310	4,593	4,796	4,921
Property Services		(1,244)	9,076	4,339	7,838	7,838	7,838	5,333	5,509	5,685
Risk Management		-	16	21	-	-	-	15	15	16
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		1,963	1,828	2,522	88	2,745	2,745	1,162	1,228	1,297
Valuation Service		-	10	-	50	50	50	750	775	774
Internal audit		2,491	3,522	5,302	249	4,557	4,557	1,727	1,821	1,921
Governance Function		2,491	3,522	5,302	249	4,557	4,557	1,727	1,821	1,921
Community and public safety		76,350	108,145	94,510	100,424	122,680	122,680	131,231	137,897	144,860
Community and social services		21,341	36,608	35,377	50,678	65,814	65,814	45,379	47,596	49,796
Aged Care		-	-	-	900	87	87	1,000	1,033	1,066
Agricultural		64	(11)	144	-	32	32	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1,365	2,212	4,158	1,671	1,271	1,271	1,546	1,597	1,649
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		19,441	32,419	29,274	16,671	33,231	33,231	27,822	29,117	30,464
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		119	-	-	240	220	220	120	124	128
Disaster Management		-	325	-	-	-	-	-	-	-
Education		114	1,365	1,406	2,385	1,489	1,489	1,367	1,412	1,457
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		195	240	320	28,161	28,883	28,883	12,593	13,298	14,041
Literacy Programmes		43	57	76	650	602	602	931	961	992
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		1,836	19,230	2,837	13,211	8,777	8,777	7,432	7,680	7,929
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	126	-	-	-	-	-	-
Community Parks (including Nurseries)		431	624	411	905	266	266	740	764	789
Recreational Facilities		35	18	201	1,870	985	985	807	833	860
Sports Grounds and Stadiums		1,370	18,588	2,099	10,436	7,526	7,526	5,885	6,082	6,280
Public safety		53,169	52,137	56,277	36,005	48,037	48,037	77,760	81,993	86,454
Civil Defence		45,463	43,733	46,847	8,215	26,106	26,106	40,787	43,063	45,466
Cleansing		6,492	6,823	6,228	11,183	6,756	6,756	2,009	2,123	2,244
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		464	168	859	13,348	12,668	12,668	18,651	19,565	20,519
Licensing and Control of Animals		750	1,413	1,269	2,000	1,000	1,000	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	1,074	1,259	1,507	1,507	16,313	17,242	18,225
Pounds		-	-	-	-	-	-	-	-	-
Housing		4	72	19	520	42	42	660	682	681
Housing		4	72	19	520	42	42	660	682	681
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	98	-	10	10	10	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	98	-	10	10	10	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services		102,770	63,774	80,829	42,555	83,281	83,281	31,536	32,930	34,048
Planning and development		14,120	26,355	44,134	23,133	31,375	31,375	23,156	24,245	25,053
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		2,879	8,378	6,213	1,200	1,200	1,200	920	950	949
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		10,892	10,477	11,748	11,973	12,049	12,049	17,118	17,938	18,573
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and		349	7,500	26,173	9,961	18,126	18,126	5,118	5,356	5,531
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		88,156	36,892	35,973	18,217	51,516	51,516	8,120	8,417	8,718
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		87,892	36,885	35,972	18,215	51,513	51,513	8,118	8,415	8,715
Taxi Ranks		264	7	1	2	2	2	2	3	3
Environmental protection		494	527	722	1,204	390	390	260	269	277
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		494	527	722	1,204	390	390	260	269	277
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		152,596	245,817	190,520	232,574	238,721	238,721	252,019	265,471	268,223
Energy sources		138,946	235,367	187,580	216,929	215,861	215,861	227,361	239,654	241,200
Electricity		138,946	235,367	187,580	216,929	215,861	215,861	227,361	239,654	241,200
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		13,560	10,450	10,940	15,645	22,860	22,860	24,658	25,817	27,024
Recycling		1,013	596	-	-	-	-	30	31	32
Solid Waste Disposal (Landfill Sites)		1,156	-	-	-	-	-	-	-	-
Solid Waste Removal		11,391	9,854	10,940	15,645	22,860	22,860	24,628	25,786	26,992
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		273	47	184	598	446	446	128	132	137
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		249	42	-	118	118	118	118	122	126
Tourism		23	5	184	480	328	328	10	10	11
Total Expenditure - Functional	3	482,472	606,800	569,366	568,101	638,904	638,904	611,703	642,367	661,374
Surplus/(Deficit) for the year		3,485	(69,899)	223	(15,326)	1,078	1,078	8,136	(27,697)	(6,477)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		–	–	1,085	11,222	11,222	11,222	10,572	10,072	11,272
Vote 2 - Finance and Admin		422,986	450,466	435,147	343,282	352,282	352,282	392,020	394,896	417,473
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		2,091	2,120	2,196	9,564	3,309	3,309	–	–	–
Vote 5 - Sport & Recreation		–	–	–	–	7,000	7,000	10,488	–	–
Vote 6 - Public Safety		1,995	1,659	1,713	2,500	2,500	2,500	3,400	3,543	3,686
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–
Vote 9 - Planning & Development		271	11,459	40,166	38,338	38,048	38,048	38,116	39,374	40,634
Vote 10 - Road Transport		–	–	5,505	–	30,000	30,000	–	–	–
Vote 11 - Energy Sources		48,681	61,108	71,182	123,509	171,260	171,260	140,743	144,980	152,856
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		9,934	10,089	12,594	24,361	24,361	24,361	24,501	21,806	28,976
Vote 14 - Other		–	–	–	–	–	–	–	–	–
Vote 15 - Finance and Admin2		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	485,957	536,902	569,589	552,776	639,982	639,982	619,839	614,670	654,897
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		23,057	28,289	25,831	41,637	51,397	51,397	36,128	37,561	38,860
Vote 2 - Finance and Admin		112,500	145,345	155,372	144,725	133,462	133,462	153,591	160,983	167,629
Vote 3 - Internal Audit		2,491	3,522	5,302	249	4,557	4,557	1,727	1,821	1,921
Vote 4 - Community and Social Services		22,487	36,474	34,239	48,958	64,340	64,340	44,662	46,802	49,032
Vote 5 - Sport & Recreation		1,405	18,606	2,426	12,306	8,511	8,511	6,692	6,915	7,140
Vote 6 - Public Safety		53,663	52,664	56,998	37,209	48,427	48,427	78,020	82,262	86,731
Vote 7 - Housing		4	72	19	520	42	42	660	682	681
Vote 8 - Health		–	98	–	10	10	10	–	–	–
Vote 9 - Planning & Development		14,120	26,365	44,134	23,183	31,425	31,425	23,906	25,020	25,827
Vote 10 - Road Transport		88,156	36,892	35,973	18,217	51,516	51,516	8,120	8,417	8,718
Vote 11 - Energy Sources		138,946	235,367	187,580	216,929	215,861	215,861	227,361	239,654	241,200
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		12,612	9,843	11,084	15,645	22,892	22,892	24,628	25,786	26,992
Vote 14 - Other		387	1,413	1,590	2,983	1,935	1,935	1,495	1,544	1,594
Vote 15 - Finance and Admin2		12,525	11,851	8,818	5,290	4,310	4,310	4,593	4,796	4,921
Total Expenditure by Vote	2	482,354	606,800	569,366	567,861	638,684	638,684	611,583	642,243	661,246
Surplus/(Deficit) for the year	2	3,604	(69,899)	223	(15,086)	1,298	1,298	8,256	(27,573)	(6,349)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		-	-	1,085	11,222	11,222	11,222	10,572	10,072	11,272
1.1 - Mayor and Council		-	-	1,085	11,222	11,222	11,222	10,572	10,072	11,272
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-
1.3 - Child Care Facilities		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		422,986	450,466	435,147	343,282	352,282	352,282	392,020	394,896	417,473
2.1 - Information Technology		-	-	-	-	-	-	-	-	-
2.2 - Finance		422,432	449,885	434,677	334,127	343,127	343,127	387,644	390,820	410,196
2.3 - Fleet Management		-	-	-	-	-	-	-	-	-
2.4 - Human Resources		-	-	-	-	-	-	-	-	-
2.5 - Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.7 - Asset Management		-	-	-	-	-	-	-	-	-
2.8 - Legal Services		-	-	-	-	-	-	-	-	-
2.9 - Administrative and Corporate Support		553	581	471	9,155	9,155	9,155	4,376	4,076	7,276
2.10 - Property Services		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
3.1 - Governance Function		-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2,091	2,120	2,196	9,564	3,309	3,309	-	-	-
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		64	83	66	272	272	272	-	-	-
4.3 - Community Halls and Facilities		-	-	-	7,000	-	-	-	-	-
4.4 - Aged Care		-	-	-	-	-	-	-	-	-
4.5 - Disaster Management		-	-	-	-	-	-	-	-	-
4.6 - Libraries and Archives		2,027	2,038	2,130	2,292	3,037	3,037	-	-	-
4.7 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
4.8 - Recycling		-	-	-	-	-	-	-	-	-
4.9 - Literacy Programmes		-	-	-	-	-	-	-	-	-
4.10 - Population Development		-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	7,000	7,000	10,488	-	-
5.1 - Sports Grounds and Stadiums		-	-	-	-	7,000	7,000	10,488	-	-
5.2 - Recreational Facilities		-	-	-	-	-	-	-	-	-
5.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.4 - Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1,995	1,659	1,713	2,500	2,500	2,500	3,400	3,543	3,686
6.1 - Cleansing		-	-	-	-	-	-	-	-	-
6.2 - Police Forces, Traffic and Street Parking Control		86	105	215	-	-	-	1,000	1,033	1,066
6.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - Civil Defence		1,909	1,555	1,498	2,500	2,500	2,500	2,400	2,510	2,620
6.6 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
6.7 - Pollution Control		-	-	-	-	-	-	-	-	-
6.8 - Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
8.1 - Health Services		-	-	-	-	-	-	-	-	-
8.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - Planning & Development		271	11,459	40,166	38,338	38,048	38,048	38,116	39,374	40,634
9.1 - Town Planning, Building Regulations and Enforcement		271	2,915	1,106	390	100	100	85	88	91
9.2 - Project Management Unit		-	8,392	38,780	37,593	37,593	37,593	38,031	39,286	40,543
9.3 - Economic Development/Planning		-	152	260	355	355	355	-	-	-
9.4 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - Valuation Service		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	5,505	-	30,000	30,000	-	-	-
10.1 - Roads		-	-	5,505	-	30,000	30,000	-	-	-
10.2 - Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
10.3 - Taxi Ranks		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		48,681	61,108	71,182	123,509	171,260	171,260	140,743	144,980	152,856
11.1 - Electricity		48,681	61,108	71,182	123,509	171,260	171,260	140,743	144,980	152,856
11.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - Storm Water Management		-	-	-	-	-	-	-	-	-
12.3 - Sewerage		-	-	-	-	-	-	-	-	-
12.4 - Water Storage		-	-	-	-	-	-	-	-	-
12.5 - Water Distribution		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		9,934	10,089	12,594	24,361	24,361	24,361	24,501	21,806	28,976
13.1 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
13.2 - Solid Waste Removal		9,934	10,089	12,594	24,361	24,361	24,361	24,501	21,806	28,976
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - Tourism		-	-	-	-	-	-	-	-	-
14.3 - Education		-	-	-	-	-	-	-	-	-
14.4 - Markets		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
15.1 - Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	485,957	536,902	569,589	552,776	639,982	639,982	619,839	614,670	654,897

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Expenditure by Vote	1									
Vote 1 - Executive & Council		23,057	28,289	25,831	41,637	51,397	51,397	36,128	37,561	38,860
1.1 - Mayor and Council		23,030	26,752	28,412	20,920	30,679	30,679	25,432	26,256	26,911
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		27	1,537	(2,581)	20,718	20,718	20,718	10,695	11,305	11,949
1.3 - Child Care Facilities		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		112,500	145,345	155,372	144,725	133,462	133,462	153,591	160,983	167,629
2.1 - Information Technology		783	772	1,271	14,497	7,906	7,906	538	1,487	1,542
2.2 - Finance		59,735	55,210	72,795	55,118	47,604	47,604	96,673	100,650	104,737
2.3 - Fleet Management		10,562	11,117	12,839	5,363	13,275	13,275	10,150	10,485	10,820
2.4 - Human Resources		9,397	4,887	5,603	5,371	8,300	8,300	972	1,025	1,078
2.5 - Risk Management		-	16	21	-	-	-	15	15	16
2.6 - Supply Chain Management		1,963	1,828	2,522	88	2,745	2,745	1,162	1,228	1,297
2.7 - Asset Management		787	26,666	15,344	36,913	26,913	26,913	13,327	13,767	14,208
2.8 - Legal Services		1,290	3,635	4,336	2,901	4,956	4,956	3,342	3,510	3,686
2.9 - Administrative and Corporate Support		29,227	32,140	36,303	16,635	13,923	13,923	22,079	23,307	24,560
2.10 - Property Services		(1,244)	9,076	4,339	7,838	7,838	7,838	5,333	5,509	5,685
Vote 3 - Internal Audit		2,491	3,522	5,302	249	4,557	4,557	1,727	1,821	1,921
3.1 - Governance Function		2,491	3,522	5,302	249	4,557	4,557	1,727	1,821	1,921
3.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		22,487	36,474	34,239	48,958	64,340	64,340	44,662	46,802	49,032
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		1,365	2,212	4,158	1,671	1,271	1,271	1,546	1,597	1,649
4.3 - Community Halls and Facilities		19,441	32,419	29,274	16,671	33,231	33,231	27,822	29,117	30,464
4.4 - Aged Care		-	-	-	900	87	87	1,000	1,033	1,066
4.5 - Disaster Management		-	325	-	-	-	-	-	-	-
4.6 - Libraries and Archives		195	240	320	28,161	28,883	28,883	12,593	13,298	14,041
4.7 - Community Parks (including Nurseries)		431	624	411	905	266	266	740	764	789
4.8 - Recycling		1,013	596	-	-	-	-	30	31	32
4.9 - Literacy Programmes		43	57	76	650	602	602	931	961	992
4.10 - Population Development		-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		1,405	18,606	2,426	12,306	8,511	8,511	6,692	6,915	7,140
5.1 - Sports Grounds and Stadiums		1,370	18,588	2,099	10,436	7,526	7,526	5,885	6,082	6,280
5.2 - Recreational Facilities		35	18	201	1,870	985	985	807	833	860
5.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.4 - Casinos, Racing, Gambling, Wagering		-	-	126	-	-	-	-	-	-
5.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		53,663	52,664	56,998	37,209	48,427	48,427	78,020	82,262	86,731
6.1 - Cleansing		6,492	6,823	6,228	11,183	6,756	6,756	2,009	2,123	2,244
6.2 - Police Forces, Traffic and Street Parking Control		-	-	1,074	1,259	1,507	1,507	16,313	17,242	18,225
6.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - Civil Defence		45,463	43,733	46,847	8,215	26,106	26,106	40,787	43,063	45,466
6.6 - Fire Fighting and Protection		464	168	859	13,348	12,668	12,668	18,651	19,565	20,519
6.7 - Pollution Control		494	527	722	1,204	390	390	260	269	277
6.8 - Licensing and Control of Animals		750	1,413	1,269	2,000	1,000	1,000	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		4	72	19	520	42	42	660	682	681
7.1 - Housing		4	72	19	520	42	42	660	682	681
7.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	98	-	10	10	10	-	-	-
8.1 - Health Services		-	98	-	10	10	10	-	-	-
8.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - Planning & Development		14,120	26,365	44,134	23,183	31,425	31,425	23,906	25,020	25,827
9.1 - Town Planning, Building Regulations and Enforcement		349	7,500	26,173	9,961	18,126	18,126	5,118	5,356	5,531
9.2 - Project Management Unit		-	-	-	-	-	-	-	-	-
9.3 - Economic Development/Planning		10,892	10,477	11,748	11,973	12,049	12,049	17,118	17,938	18,573
9.4 - Corporate Wide Strategic Planning (IDPs, LEDIs)		2,879	8,378	6,213	1,200	1,200	1,200	920	950	949
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - Valuation Service		-	10	-	50	50	50	750	775	774
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		88,156	36,892	35,973	18,217	51,516	51,516	8,120	8,417	8,718
10.1 - Roads		87,892	36,885	35,972	18,215	51,513	51,513	8,118	8,415	8,715
10.2 - Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
10.3 - Taxi Ranks		264	7	1	2	2	2	2	3	3
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		138,946	235,367	187,580	216,929	215,861	215,861	227,361	239,654	241,200
11.1 - Electricity		138,946	235,367	187,580	216,929	215,861	215,861	227,361	239,654	241,200
11.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - Storm Water Management		-	-	-	-	-	-	-	-	-
12.3 - Sewerage		-	-	-	-	-	-	-	-	-
12.4 - Water Storage		-	-	-	-	-	-	-	-	-
12.5 - Water Distribution		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		12,612	9,843	11,084	15,645	22,892	22,892	24,628	25,786	26,992
13.1 - Solid Waste Disposal (Landfill Sites)		1,156	-	-	-	-	-	-	-	-
13.2 - Solid Waste Removal		11,455	9,843	11,084	15,645	22,892	22,892	24,628	25,786	26,992
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - Other		387	1,413	1,590	2,983	1,935	1,935	1,495	1,544	1,594
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - Tourism		23	5	184	480	328	328	10	10	11
14.3 - Education		114	1,365	1,406	2,385	1,489	1,489	1,367	1,412	1,457
14.4 - Markets		249	42	-	118	118	118	118	122	126
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		12,525	11,851	8,818	5,290	4,310	4,310	4,593	4,796	4,921
15.1 - Marketing, Customer Relations, Publicity and Media		12,525	11,851	8,818	5,290	4,310	4,310	4,593	4,796	4,921
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	482,354	606,800	569,366	567,861	638,684	638,684	611,583	642,243	661,246
Surplus/(Deficit) for the year	2	3,604	(69,899)	223	(15,086)	1,298	1,298	8,256	(27,573)	(6,349)

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

KZN266 Ulundi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	64,847	76,553	91,504	110,480	110,480	110,480	68,523	123,843	127,929	132,023
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	9,934	10,089	12,594	12,114	12,114	12,114	7,478	12,870	10,640	15,776
Sale of Goods and Rendering of Services	2	525	542	859	702	411	411	371	235	243	251
Agency services	2	1,909	1,554	1,498	2,500	2,500	2,500	1,245	2,400	2,510	2,620
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	29	54	331	1,025	1,025	1,025	361	2,894	3,014	3,229
Interest earned from Current and Non Current Assets	2	5,646	2,318	1,682	2,192	2,192	2,192	1,443	2,265	2,339	2,414
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1,079	1,129	1,232	2,205	2,205	2,205	583	1,826	2,000	2,539
Licence and permits	2	-	152	280	355	355	355	174	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	265	182	1,322	189	189	189	69	-	-	-
Non-Exchange Revenue											
Property rates	2	112,471	114,343	149,555	149,885	154,885	154,885	104,601	159,996	165,519	166,926
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	741	258	906	600	600	600	1,389	3,200	3,306	3,411
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	211,163	277,867	241,423	222,682	253,427	253,427	224,599	258,542	254,419	281,545
Interest	2	2,502	2,339	3,487	3,254	7,254	7,254	2,478	3,250	3,465	3,620
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(41)	2,637	307	-	-	-	-	-	-	-
Other Gains	2	-	-	23,829	-	47,751	47,751	34,072	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		411,069	490,017	530,809	508,183	595,389	595,389	447,387	571,320	575,384	614,354
Expenditure											
Employee related costs	2	156,453	167,307	177,243	190,207	190,206	190,206	124,304	199,686	211,068	223,097
Remuneration of councillors	2	17,022	17,805	18,324	18,358	19,108	19,108	13,951	19,891	20,532	21,189
Bulk purchases - electricity	2	113,324	133,592	153,766	170,966	170,966	170,966	117,015	185,840	196,611	196,611
Inventory consumed	2,8	6,916	8,716	8,129	6,348	7,212	7,212	3,466	7,059	7,292	7,525
Debt impairment	2,3	24,470	26,478	72,796	26,584	26,584	26,584	-	27,462	28,368	29,276
Depreciation, amortisation and impairment	2	60,917	85,747	29,174	74,391	59,391	59,391	16,261	37,055	39,202	40,457
Interest, Dividends and Rent on Land	2	8,235	2,312	14,133	-	5,500	5,500	10,011	-	-	-
Contracted services	2	65,943	138,483	110,101	45,979	124,134	124,134	93,938	47,842	49,524	50,836
Transfers and subsidies	2	524	286	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	6,705	1,691	8,164	3,562	5,158	5,158	14,638	51,500	53,200	54,902
Operational costs	2	46,435	47,296	50,137	43,669	42,608	42,608	48,064	47,726	49,336	50,655
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		506,943	629,715	641,968	580,064	650,867	650,867	441,648	624,061	655,133	674,548
Surplus/(Deficit)		(95,873)	(139,698)	(111,159)	(71,882)	(55,478)	(55,478)	5,739	(52,741)	(79,749)	(60,194)
Transfers and subsidies - capital (monetary allocations)	6	74,888	46,885	38,780	44,593	44,593	44,593	39,561	48,519	39,286	40,543
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

KZN266 Ulundi - Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2027

A4 Code R thousand	A4 Description	Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
0300	Exchange Revenue / Service charges - Electricity	Non-Cash	Debtor accrual - service charges electricity accrued through exchange receivables	(251,260)	(304,512)	(349,374)	15,664	15,897	15,897	(382,699)	30,776	31,574	32,571
	Non-Cash Total			(251,260)	(304,512)	(349,374)	15,664	15,897	15,897	(382,699)	30,776	31,574	32,571
	Exchange Revenue / Service charges - Electricity Total												
0400	Exchange Revenue / Service charges - Water	Non-Cash	Debtor accrual - service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Water Total												
0500	Exchange Revenue / Service charges - Waste Water Management	Non-Cash	Debtor accrual - service charges waste water management accrued through exchange receivables	-	-	-	1,025	1,025	1,025	-	1,059	1,094	1,129
	Non-Cash Total			-	-	-	1,025	1,025	1,025	-	1,059	1,094	1,129
	Exchange Revenue / Service charges - Waste Water Management Total												
0600	Exchange Revenue / Service charges - Waste Management	Non-Cash	Debtor accrual - service charges waste management accrued through exchange receivables	13,197	14,467	18,280	11,684	10,659	10,659	22,731	13,742	11,143	17,013
	Non-Cash Total			13,197	14,467	18,280	11,684	10,659	10,659	22,731	13,742	11,143	17,013
	Exchange Revenue / Service charges - Waste Management Total												
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services	602,340	-	-	-	-	-	-	-	-	-
			Proceeds sale of PPE	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Sale of Goods and Rendering of Services Total			-	-	-	-	-	-	-	-	-	-
0800	Exchange Revenue / Agency services	Cash	Cash - agency services	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Agency services Total			-	-	-	-	-	-	-	-	-	-
0900	Exchange Revenue / Interest	Non-Cash	Deemed interest	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest Total												
1000	Exchange Revenue / Interest earned from Receivables	Non-Cash	Affiliates/related parties/associated companies	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding debtors accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			SARS	-	-	-	-	-	-	-	-	-	-
	Non-Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Receivables Total			-	-	-	-	-	-	-	-	-	-
1100	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	Cash - interest external investments	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Current and Non Current Assets Total			-	-	-	-	-	-	-	-	-	-
1200	Exchange Revenue / Dividends	Cash	Cash - dividends received	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Dividends Total			-	-	-	-	-	-	-	-	-	-
1300	Exchange Revenue / Rent on Land	Cash	Cash - rent on land	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rent on Land Total			-	-	-	-	-	-	-	-	-	-
1400	Exchange Revenue / Rental from Fixed Assets	Cash	Cash - rental from fixed assets	-	-	-	-	-	-	-	-	-	-
	Cash Total			-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rental from Fixed Assets Total			-	-	-	-	-	-	-	-	-	-

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			Creditor accrual - expenditure: discontinued operations	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Operational costs Total	-	-	-	-	-	-	-	-	-	-	-
4200		Non-Cash	Expenditure / Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - discontinued operations	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal biological assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal heritage assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal intangible assets	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal investment property	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal living resources	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
4300		Non-Cash	Expenditure / Losses on disposal of Assets Total	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Other Losses	-	-	-	-	-	-	-	-	-	-	-
			Inventory - decrease in net realisable value	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: apparent losses: customer meter inaccuracies	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: apparent losses: unauthorized consumption	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: data transfer and management errors	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: real losses: leakage and overflows at storage tanks/reservoirs	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water Losses: real losses: leakage on service connections up to the point of customer meter	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: real losses: leakage on transmission and distribution mains	-	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses: unavoidable annual real losses	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-	-
			Losses - foreign exchange	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - leave gratuity	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - long service awards	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - medical aid funds	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assessments - pension funds	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - heritage assets	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - interest rate swaps	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investment property	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investments	-	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - living resources	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Other Losses Total	-	-	-	-	-	-	-	-	-	-	-
4600		Cash	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - district municipalities	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - foreign gov & international organisations	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - higher education institutions	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - households	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - national government	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - non-profit institutions	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - parent municipality	-	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - private enterprises	-	-	-	-	-	-	-	-	-	-	-

			Cash - transfers and subsidies - capital (monetary allocations) - provincial governments	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - public corporations	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
			Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations) Total	-	-	-	-	-	-	-	-	-	-
4700	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind)	Non-Cash	Allocations in-kind (donated assets) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - foreign gov & international organisation	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - higher educational institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - households	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - national government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - provincial government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - public corporations	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - local municipalities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
4900	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind) Total			-	-	-	-	-	-	-	-	-	-
	Expenditure / Income Tax	Non-Cash	Taxation - continuing operations	-	-	-	-	-	-	-	-	-	-
			Taxation - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
5100	Expenditure / Income Tax Total			-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Joint Venture	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to joint venture	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
5200	Expenditure / Share of Surplus/Deficit attributable to Joint Venture Total			-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Minorities	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to minorities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
5400	Expenditure / Share of Surplus/Deficit attributable to Minorities Total			-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Associate	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to associate	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
5500	Expenditure / Share of Surplus/Deficit attributable to Associate Total			-	-	-	-	-	-	-	-	-	-
	Expenditure / Intercompany/Parent subsidiary transactions	Non-Cash	Expenditure - intercompany/parent-subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Intercompany/Parent subsidiary transactions Total			-	-	-	-	-	-	-	-	-	-
Grand Total				-	-	-	-	-	-	-	-	-	-

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		—	—	—	—	—	—	—	—	—	—
Vote 2 - Finance and Admin		—	—	—	—	—	—	—	—	—	—
Vote 3 - Internal Audit		—	—	—	—	—	—	—	—	—	—
Vote 4 - Community and Social Services		—	—	—	—	—	—	—	—	—	—
Vote 5 - Sport & Recreation		—	—	—	—	—	—	—	—	—	—
Vote 6 - Public Safety		—	—	—	—	—	—	—	—	—	—
Vote 7 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 8 - Health		—	—	—	—	—	—	—	—	—	—
Vote 9 - Planning & Development		—	—	—	—	—	—	—	—	—	—
Vote 10 - Road Transport		—	—	—	—	—	—	—	—	—	—
Vote 11 - Energy Sources		—	—	—	—	—	—	—	—	—	—
Vote 12 - Waste Water Management		—	—	—	—	—	—	—	—	—	—
Vote 13 - Waste Management		—	—	—	—	—	—	—	—	—	—
Vote 14 - Other		—	—	—	—	—	—	—	—	—	—
Vote 15 - Finance and Admin2		—	—	—	—	—	—	—	—	—	—
Capital multi-year expenditure sub-total	7	—	—	—	—	—	—	—	—	—	—
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		451	2,463	(3,094)	—	—	—	—	—	—	—
Vote 2 - Finance and Admin		447	1,071	(2,115)	14,952	14,613	14,613	5,606	720	744	768
Vote 3 - Internal Audit		0	—	(248)	—	—	—	—	—	—	—
Vote 4 - Community and Social Services		32,869	18,056	(76,161)	22,552	16,534	16,534	23,649	32,760	33,736	34,924
Vote 5 - Sport & Recreation		—	14,538	(3,666)	—	6,087	6,087	4,766	9,120	—	—
Vote 6 - Public Safety		—	391	(307)	400	535	535	135	550	575	598
Vote 7 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 8 - Health		—	—	—	—	—	—	—	—	—	—
Vote 9 - Planning & Development		—	—	—	—	—	—	—	200	207	206
Vote 10 - Road Transport		(7,714)	5,186	(47,491)	10,725	10,725	10,725	5,373	—	—	—
Vote 11 - Energy Sources		875	3,625	(8,157)	3,700	3,305	3,305	2,840	3,300	3,409	3,518
Vote 12 - Waste Water Management		4	—	(156)	—	—	—	—	—	—	—
Vote 13 - Waste Management		—	—	—	—	—	—	—	110	114	117
Vote 14 - Other		—	—	—	—	—	—	—	—	—	—
Vote 15 - Finance and Admin2		—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total		26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Total Capital Expenditure - Vote		26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Capital Expenditure - Functional											
Governance and administration		898	1,677	(3,599)	14,952	14,613	14,613	5,606	720	744	768
Executive and council		451	606	(1,237)	—	—	—	—	—	—	—
Finance and administration		447	1,071	(2,115)	14,952	14,613	14,613	5,606	720	744	768
Internal audit		0	—	(248)	—	—	—	—	—	—	—
Community and public safety		32,869	34,843	(81,992)	22,952	23,156	23,156	28,550	42,480	34,363	35,575
Community and social services		32,869	19,914	(78,018)	22,552	16,534	16,534	23,649	32,810	33,788	34,977
Sport and recreation		—	14,538	(3,666)	—	6,087	6,087	4,766	9,120	—	—
Public safety		—	391	(307)	400	535	535	135	550	575	598
Housing		—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
Economic and environmental services		(7,714)	5,186	(47,491)	10,725	10,725	10,725	5,373	200	207	206
Planning and development		—	—	—	—	—	—	—	200	207	206
Road transport		(7,714)	5,186	(47,491)	10,725	10,725	10,725	5,373	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—	—
Trading services		879	3,625	(8,313)	3,700	3,305	3,305	2,840	3,360	3,471	3,582
Energy sources		875	3,625	(8,157)	3,700	3,305	3,305	2,840	3,300	3,409	3,518
Water management		—	—	—	—	—	—	—	—	—	—
Waste water management		4	—	(156)	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	60	62	64
Other		—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	3	26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Funded by:											
National Government		25,149	40,391	(134,007)	27,109	27,109	27,109	28,727	31,305	32,233	33,373
Provincial Government		—	—	—	6,087	6,087	6,087	4,766	9,120	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		—	—	—	—	—	—	—	—	—	—
Departm Agencies, Households, Non-profit Institutions, Private		—	—	—	—	—	—	—	—	—	—
Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	25,149	40,391	(134,007)	33,196	33,196	33,196	33,493	40,425	32,233	33,373
Borrowing	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		1,783	4,941	(7,387)	19,133	18,604	18,604	8,876	6,335	6,551	6,758
Total Capital Funding	7	26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN266 Ulundi - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council											
1.2 - Municipal Manager, Town Secretary and Chief Executive											
1.3 - Child Care Facilities											
1.4 - [Name of sub-vote]											
1.5 - [Name of sub-vote]											
1.6 - [Name of sub-vote]											
1.7 - [Name of sub-vote]											
1.8 - [Name of sub-vote]											
1.9 - [Name of sub-vote]											
1.10 - [Name of sub-vote]											
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
2.1 - Information Technology											
2.2 - Finance											
2.3 - Fleet Management											
2.4 - Human Resources											
2.5 - Risk Management											
2.6 - Supply Chain Management											
2.7 - Asset Management											
2.8 - Legal Services											
2.9 - Administrative and Corporate Support											
2.10 - Property Services											
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function											
3.2 - [Name of sub-vote]											
3.3 - [Name of sub-vote]											
3.4 - [Name of sub-vote]											
3.5 - [Name of sub-vote]											
3.6 - [Name of sub-vote]											
3.7 - [Name of sub-vote]											
3.8 - [Name of sub-vote]											
3.9 - [Name of sub-vote]											
3.10 - [Name of sub-vote]											
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]											
4.2 - Cemeteries, Funeral Parlours and Crematoriums											
4.3 - Community Halls and Facilities											
4.4 - Aged Care											
4.5 - Disaster Management											
4.6 - Libraries and Archives											
4.7 - Community Parks (including Nurseries)											
4.8 - Recycling											
4.9 - Literacy Programmes											
4.10 - Population Development											
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
5.1 - Sports Grounds and Stadiums											
5.2 - Recreational Facilities											
5.3 - [Name of sub-vote]											
5.4 - Casinos, Racing, Gambling, Wagering											
5.5 - [Name of sub-vote]											
5.6 - [Name of sub-vote]											
5.7 - [Name of sub-vote]											
5.8 - [Name of sub-vote]											
5.9 - [Name of sub-vote]											
5.10 - [Name of sub-vote]											
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
6.1 - Cleansing											
6.2 - Police Forces, Traffic and Street Parking Control											
6.3 - [Name of sub-vote]											
6.4 - [Name of sub-vote]											
6.5 - Civil Defence											
6.6 - Fire Fighting and Protection											
6.7 - Pollution Control											
6.8 - Licensing and Control of Animals											
6.9 - [Name of sub-vote]											
6.10 - [Name of sub-vote]											
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
7.1 - Housing											
7.2 - [Name of sub-vote]											
7.3 - [Name of sub-vote]											
7.4 - [Name of sub-vote]											
7.5 - [Name of sub-vote]											
7.6 - [Name of sub-vote]											
7.7 - [Name of sub-vote]											
7.8 - [Name of sub-vote]											
7.9 - [Name of sub-vote]											
7.10 - [Name of sub-vote]											

Vote 8 - Health	-	-	-	-	-	-	-	-	-	-	-
8.1 - Health Services											
8.2 - [Name of sub-vote]											
8.3 - [Name of sub-vote]											
8.4 - [Name of sub-vote]											
8.5 - [Name of sub-vote]											
8.6 - [Name of sub-vote]											
8.7 - [Name of sub-vote]											
8.8 - [Name of sub-vote]											
8.9 - [Name of sub-vote]											
8.10 - [Name of sub-vote]											
Vote 9 - Planning & Development	-	-	-	-	-	-	-	-	-	-	-
9.1 - Town Planning, Building Regulations and Enforcement, and City Engineer											
9.2 - Project Management Unit											
9.3 - Economic Development/Planning											
9.4 - Corporate Wide Strategic Planning (IDPs, LEDs)											
9.5 - [Name of sub-vote]											
9.6 - Valuation Service											
9.7 - [Name of sub-vote]											
9.8 - [Name of sub-vote]											
9.9 - [Name of sub-vote]											
9.10 - [Name of sub-vote]											
Vote 10 - Road Transport	-	-	-	-	-	-	-	-	-	-	-
10.1 - Roads											
10.2 - Road and Traffic Regulation											
10.3 - Taxi Ranks											
10.4 - [Name of sub-vote]											
10.5 - [Name of sub-vote]											
10.6 - [Name of sub-vote]											
10.7 - [Name of sub-vote]											
10.8 - [Name of sub-vote]											
10.9 - [Name of sub-vote]											
10.10 - [Name of sub-vote]											
Vote 11 - Energy Sources	-	-	-	-	-	-	-	-	-	-	-
11.1 - Electricity											
11.2 - Street Lighting and Signal Systems											
11.3 - [Name of sub-vote]											
11.4 - [Name of sub-vote]											
11.5 - [Name of sub-vote]											
11.6 - [Name of sub-vote]											
11.7 - [Name of sub-vote]											
11.8 - [Name of sub-vote]											
11.9 - [Name of sub-vote]											
11.10 - [Name of sub-vote]											
Vote 12 - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]											
12.2 - Storm Water Management											
12.3 - Sewerage											
12.4 - Water Storage											
12.5 - Water Distribution											
12.6 - [Name of sub-vote]											
12.7 - [Name of sub-vote]											
12.8 - [Name of sub-vote]											
12.9 - [Name of sub-vote]											
12.10 - [Name of sub-vote]											
Vote 13 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
13.1 - Solid Waste Disposal (Landfill Sites)											
13.2 - Solid Waste Removal											
13.3 - [Name of sub-vote]											
13.4 - [Name of sub-vote]											
13.5 - [Name of sub-vote]											
13.6 - [Name of sub-vote]											
13.7 - [Name of sub-vote]											
13.8 - [Name of sub-vote]											
13.9 - [Name of sub-vote]											
13.10 - [Name of sub-vote]											
Vote 14 - Other	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]											
14.2 - Tourism											
14.3 - Education											
14.4 - Markets											
14.5 - [Name of sub-vote]											
14.6 - [Name of sub-vote]											
14.7 - [Name of sub-vote]											
14.8 - [Name of sub-vote]											
14.9 - [Name of sub-vote]											
14.10 - [Name of sub-vote]											
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-	-	-	-	-
15.1 - Marketing, Customer Relations, Publicity and Media Co-ordination											
15.2 - [Name of sub-vote]											
15.3 - [Name of sub-vote]											
15.4 - [Name of sub-vote]											
15.5 - [Name of sub-vote]											
15.6 - [Name of sub-vote]											
15.7 - [Name of sub-vote]											
15.8 - [Name of sub-vote]											
15.9 - [Name of sub-vote]											
15.10 - [Name of sub-vote]											
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
2										
Vote 1 - Executive & Council	451	2,463	(3,094)	-	-	-	-	-	-	-
1.1 - Mayor and Council	451	606	(1,237)	-	-	-	-	-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer	-	-	-	-	-	-	-	-	-	-
1.3 - Child Care Facilities	-	1,858	(1,858)	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin	447	1,071	(2,115)	14,952	14,613	14,613	5,606	720	744	768
2.1 - Information Technology	-	-	430	-	-	-	-	-	-	-
2.2 - Finance	-	-	(196)	14,252	13,913	13,913	3,218	300	310	320
2.3 - Fleet Management	-	-	-	-	-	-	-	-	-	-
2.4 - Human Resources	-	-	-	-	-	-	-	-	-	-
2.5 - Risk Management	-	-	-	-	-	-	-	-	-	-
2.6 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-
2.7 - Asset Management	447	1,071	(2,349)	700	700	700	2,387	420	434	448
2.8 - Legal Services	-	-	-	-	-	-	-	-	-	-
2.9 - Administrative and Corporate Support	-	-	-	-	-	-	-	-	-	-
2.10 - Property Services	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit	0	-	(248)	-	-	-	-	-	-	-
3.1 - Governance Function	0	-	(248)	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	32,869	18,056	(76,161)	22,552	16,534	16,534	23,649	32,760	33,736	34,924
4.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities	32,869	18,056	(75,986)	22,552	16,534	16,534	23,527	31,305	32,233	33,373
4.4 - Aged Care	-	-	-	-	-	-	-	-	-	-
4.5 - Disaster Management	-	-	-	-	-	-	-	-	-	-
4.6 - Libraries and Archives	-	1	(175)	-	-	-	122	1,455	1,503	1,551
4.7 - Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-	-
4.8 - Recycling	-	-	-	-	-	-	-	-	-	-
4.9 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-
4.10 - Population Development	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation	-	14,538	(3,666)	-	6,087	6,087	4,766	9,120	-	-
5.1 - Sports Grounds and Stadiums	-	14,538	(3,666)	-	6,087	6,087	4,766	9,120	-	-
5.2 - Recreational Facilities	-	-	-	-	-	-	-	-	-	-
5.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.4 - Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety	-	391	(307)	400	535	535	135	550	575	598
6.1 - Cleansing	-	-	-	-	-	-	-	-	-	-
6.2 - Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	325	339	350
6.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.5 - Civil Defence	-	-	258	400	535	535	135	175	184	193
6.6 - Fire Fighting and Protection	-	391	(565)	-	-	-	-	50	53	55
6.7 - Pollution Control	-	-	-	-	-	-	-	-	-	-
6.8 - Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-	-	-	-
8.1 - Health Services	-	-	-	-	-	-	-	-	-	-
8.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-

Vote 9 - Planning & Development	-	-	-	-	-	-	-	200	207	206
9.1 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	200	207	206
9.2 - Project Management Unit	-	-	-	-	-	-	-	-	-	-
9.3 - Economic Development/Planning	-	-	-	-	-	-	-	-	-	-
9.4 - Corporate Wide Strategic Planning (IDPs, LEDS)	-	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.6 - Valuation Service	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport	(7,714)	5,186	(47,491)	10,725	10,725	10,725	5,373	-	-	-
10.1 - Roads	(7,714)	5,186	(47,491)	10,725	10,725	10,725	5,373	-	-	-
10.2 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-
10.3 - Taxi Ranks	-	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources	875	3,625	(8,157)	3,700	3,305	3,305	2,840	3,300	3,409	3,518
11.1 - Electricity	875	3,625	(8,157)	3,700	3,305	3,305	2,840	3,300	3,409	3,518
11.2 - Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	4	-	(156)	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.2 - Storm Water Management	4	-	(156)	-	-	-	-	-	-	-
12.3 - Sewerage	-	-	-	-	-	-	-	-	-	-
12.4 - Water Storage	-	-	-	-	-	-	-	-	-	-
12.5 - Water Distribution	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management	-	-	-	-	-	-	-	110	114	117
13.1 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
13.2 - Solid Waste Removal	-	-	-	-	-	-	-	110	114	117
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - Other	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.2 - Tourism	-	-	-	-	-	-	-	-	-	-
14.3 - Education	-	-	-	-	-	-	-	-	-	-
14.4 - Markets	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-	-	-	-
15.1 - Marketing, Customer Relations, Publicity and M	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Total Capital Expenditure	26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131

KZN266 Ulundi - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	8,557	4,872	4,195	19,964	6,579	6,579	65,206	18,742	(18,623)	5,310
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	(258,981)	(317,781)	(367,022)	18,736	18,981	18,981	(398,730)	39,539	42,764	44,953
Receivables from non-exchange transactions	3	4,584	19,447	(9,893)	28,887	13,574	13,574	16,467	(36,347)	(22,734)	(27,406)
Current portion of non-current receivables	4	270,004	323,585	389,825	–	–	–	407,199	–	–	–
Inventory	5	2,603	3,448	2,038	(816)	383	383	5,657	(4,395)	(3,042)	(3,165)
VAT Receivable	6	57,914	64,177	76,872	69,471	69,185	69,185	87,067	110,246	100,781	102,884
Other current assets	7	–	–	–	3,676	–	–	–	–	(3,842)	(3,938)
Total current assets		84,681	97,748	96,015	139,919	108,702	108,702	182,867	127,786	95,304	118,639
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	16,921	15,766	39,595	16,921	39,595	39,595	39,595	39,595	17,682	18,125
Property, plant and equipment	10	623,958	438,708	458,292	565,046	450,702	450,702	484,410	467,954	614,067	629,527
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	11	11	11	11	11	11	11	11	11	11
Intangible assets	14	3	3	1	1	(0)	(0)	1	145	(774)	(798)
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		640,892	454,488	497,899	581,979	490,307	490,307	524,017	507,704	630,987	646,864
TOTAL ASSETS		725,573	552,236	593,914	721,897	599,009	599,009	706,884	635,489	726,291	765,503
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	2,904	9,220	7,080	2,830	2,908	2,908	9,915	2,908	2,957	3,031
Trade and other payables from exchange transactions	20	209,783	262,211	370,582	284,329	356,060	356,060	426,575	382,846	194,765	83,504
Trade and other payables from non-exchange transactions	21	0	88	(0)	1,904	1,904	1,904	(17)	4,615	4,177	4,418
Provision	22	1,008	973	973	–	–	–	973	–	–	–
VAT Payable	23	48,133	56,336	66,043	17,359	83,232	83,232	74,115	83,321	17,321	18,563
Other current liabilities	24	–	–	–	16,940	1,623	1,623	–	1,623	17,703	18,145
Total current liabilities		261,829	328,828	444,678	323,363	445,727	445,727	511,561	475,313	236,924	127,661
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	15,004	15,441	16,264	8,161	22,835	22,835	17,052	22,835	8,528	8,741
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	7,933	7,933	–	7,933	–	–
Total non current liabilities		15,004	15,441	16,264	8,161	30,768	30,768	17,052	30,768	8,528	8,741
TOTAL LIABILITIES		276,833	344,270	460,942	331,524	476,495	476,495	528,612	506,081	245,452	136,402
NET ASSETS		448,740	207,966	132,971	390,373	122,514	122,514	178,271	129,408	480,839	629,101
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	849,807	668,495	128,780	390,373	122,514	122,514	255,376	129,408	480,839	629,101
Reserves and funds	30	122,732	–	1,184	–	–	–	1,184	–	–	–
Other	31	–	315	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	972,539	668,810	129,964	390,373	122,514	122,514	256,560	129,408	480,839	629,101

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

4. Detail breakdown in Table SA3.

5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

6. Detail breakdown in Table SA3.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	3,448	-	-	-	2,038	-	-	-
	Acquisitions - Consumables Standard Rated	2,603	3,448	(1,410)	3,037	5,646	5,646	3,619	1,800	1,859	1,919
	Adjustments - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		2,603	3,448	2,038	3,037	5,646	5,646	5,657	1,800	1,859	1,919
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	3,448	2,038	2,038	-	2,038	3,603	3,693
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		-	-	-	3,448	2,038	2,038	-	2,038	3,603	3,693
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	(340)	(340)	(340)	-	(67)	(69)	(71)
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		-	-	-	(340)	(340)	(340)	-	(67)	(69)	(71)
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	-	-	-	(6,960)	(6,960)	(6,960)	-	(8,166)	(8,436)	(8,706)
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		-	-	-	(6,960)	(6,960)	(6,960)	-	(8,166)	(8,436)	(8,706)
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
Water Total		-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		2,603	3,448	2,038	(816)	383	383	5,657	(4,395)	(3,042)	(3,165)

KZN266 Ulundi - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	132,511	148,703	148,703	–	151,444	144,504	149,128
Service charges		–	–	–	126,242	126,242	126,242	–	129,944	129,156	138,527
Other revenue		–	–	–	46,943	70,019	70,019	–	21,017	21,810	22,207
Transfers and Subsidies - Operational	1	709,230	973,632	257,052	222,682	253,427	253,427	173,690	259,385	254,419	281,545
Transfers and Subsidies - Capital	1	174,717	222,293	38,780	44,593	44,593	44,593	33,593	48,519	39,286	40,543
Interest		–	–	–	5,447	10,471	10,471	–	5,158	5,353	5,643
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(1,795)	207,245	275,360	(563,327)	(645,572)	(645,572)	(74,404)	(542,126)	(570,290)	(586,003)
Finance charges		–	–	–	–	(5,500)	(5,500)	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		882,153	1,403,169	571,192	15,091	2,384	2,384	132,879	73,341	24,237	51,590
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(60,178)	(59,189)	(59,189)	–	(58,794)	(49,905)	(51,499)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	(60,178)	(59,189)	(59,189)	–	(58,794)	(49,905)	(51,499)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	882,153	1,403,169	571,192	(45,087)	(56,805)	(56,805)	132,879	14,547	(25,667)	91
Cash/cash equivalents at the year end:	2	–	–	4,872	4,872	4,195	4,195	4,168	4,195	18,742	(6,925)
Cash/cash equivalents at the year end:	2	882,153	1,403,169	576,064	(40,215)	(52,610)	(52,610)	137,047	18,742	(6,925)	(6,834)

- References
1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

Total receipts	883,947	1,195,925	295,832	578,418	653,456	653,456	207,283	615,468	594,528	637,593
Total payments	(1,795)	207,245	275,360	(623,505)	(710,261)	(710,261)	(74,404)	(600,921)	(620,195)	(637,502)
	882,153	1,403,169	571,192	(45,087)	(56,805)	(56,805)	132,879	14,547	(25,667)	91
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
	882,153	1,403,169	571,192	(45,087)	(56,805)	(56,805)	132,879	14,547	(25,667)	91
	-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	882,153	1,403,169	576,064	(40,215)	(52,610)	(52,610)	137,047	18,742	(6,925)	(6,834)
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		882,153	1,403,169	576,064	(40,215)	(52,610)	(52,610)	137,047	18,742	(6,925)	(6,834)
Application of cash and investments											
Unspent conditional transfers		0	88	(0)	–	–	–	(17)	843	–	–
Unspent borrowing											
Statutory requirements	2	(9,510)	(7,933)	(12,074)	(63,264)	(3,098)	(3,098)	(13,772)	(46,918)	(104,182)	(106,013)
Other working capital requirements	3	209,783	262,211	370,582	270,222	345,482	345,482	426,575	379,655	175,683	66,566
Other provisions		1,008	973	973	–	–	–	973	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	(315)	–	–	–	–	–	–	–	–
Total Application of cash and investments:		201,282	255,024	359,481	206,958	342,383	342,383	413,759	333,580	71,501	(39,448)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		680,871	1,148,145	216,582	(247,173)	(394,993)	(394,993)	(276,712)	(314,838)	(78,427)	32,614
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		680,871	1,148,145	216,582	(247,173)	(394,993)	(394,993)	(276,712)	(314,838)	(78,427)	32,614
<u>References</u>											
1. Must reconcile with Budgeted Cash Flows											
2. For example: VAT, taxation											
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)											
4. For example: sinking fund requirements for borrowing											
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve											
<u>Other working capital requirements</u>											
Debtors		–	–	–	14,107	10,578	10,578	–	3,191	19,082	16,938
Creditors due		209,783	262,211	370,582	284,329	356,060	356,060	426,575	382,846	194,765	83,504
Total		(209,783)	(262,211)	(370,582)	(270,222)	(345,482)	(345,482)	(426,575)	(379,655)	(175,683)	(66,566)
<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		15,608	25,251	12,910	47,624	32,555	32,555	24,937	3,192	20,030	17,547
Estimate of debtors collection rate		0.0%	0.0%	0.0%	29.6%	32.5%	32.5%	0.0%	100.0%	95.3%	96.5%
<u>Long term investments committed</u>											
Balance (Insert description; eg sinking fund)											

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KZN266 Ulundi - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	115,962	157,557	22,554	37,704	37,175	37,175	43,905	35,836	37,088
Roads Infrastructure		16,138	21,247	–	9,455	9,455	9,455	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2,713	3,616	4,122	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	100	170	170	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		18,850	24,864	4,122	9,555	9,624	9,624	–	–	–
Community Facilities		81,974	101,887	3,251	3,909	3,909	3,909	28,450	29,284	30,330
Sport and Recreation Facilities		11,607	24,181	13,592	17,642	17,642	17,642	9,170	52	53
Community Assets		93,581	126,068	16,843	21,551	21,551	21,551	37,620	29,336	30,383
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	3,400	3,140	3,140	3,100	3,203	3,303
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	3,400	3,140	3,140	3,100	3,203	3,303
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	200	207	213
Intangible Assets		–	–	–	–	–	–	200	207	213
Computer Equipment		1,757	2,828	1,262	500	500	500	220	227	235
Furniture and Office Equipment		631	1,237	–	600	261	261	300	310	320
Machinery and Equipment		1,144	2,561	326	1,390	1,390	1,390	2,465	2,552	2,634
Transport Assets		–	–	–	709	709	709	–	–	–
Land		(1)	(1)	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	6,992	10,729	1,645	13,043	13,043	13,043	–	–	–
Roads Infrastructure		(234)	1,807	1,645	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3,843	5,539	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		3,609	7,345	1,645	–	–	–	–	–	–
Community Facilities		2,204	2,204	–	–	–	–	–	–	–
Sport and Recreation Facilities		983	983	–	–	–	–	–	–	–
Community Assets		3,187	3,187	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		196	196	–	13,043	13,043	13,043	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets	6	156	156	2,848	1,581	1,581	1,581	2,855	2,949	3,043
Roads Infrastructure		-	-	2,848	1,270	1,270	1,270	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	2,848	1,270	1,270	1,270	-	-	-
Community Facilities		-	-	-	311	311	311	2,855	2,949	3,043
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	311	311	311	2,855	2,949	3,043
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		156	156	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	123,109	168,441	27,047	52,329	51,799	51,799	46,760	38,784	40,131
Roads Infrastructure		15,903	23,054	4,493	10,725	10,725	10,725	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,556	9,155	4,122	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	100	170	170	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		22,459	32,209	8,615	10,825	10,895	10,895	-	-	-
Community Facilities		84,178	104,091	3,251	4,220	4,220	4,220	31,305	32,233	33,373
Sport and Recreation Facilities		12,590	25,164	13,592	17,642	17,642	17,642	9,170	52	53
Community Assets		96,768	129,255	16,843	21,862	21,862	21,862	40,475	32,285	33,426
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	3,400	3,140	3,140	3,100	3,203	3,303
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	3,400	3,140	3,140	3,100	3,203	3,303
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	200	207	213
Intangible Assets		-	-	-	-	-	-	200	207	213
Computer Equipment		1,757	2,828	1,262	500	500	500	220	227	235
Furniture and Office Equipment		631	1,237	-	600	261	261	300	310	320
Machinery and Equipment		1,300	2,717	326	1,390	1,390	1,390	2,465	2,552	2,634
Transport Assets		196	196	-	13,752	13,752	13,752	-	-	-
Land		(1)	(1)	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		123,109	168,441	27,047	52,329	51,799	51,799	46,760	38,784	40,131

ASSET REGISTER SUMMARY - PPE (WDV)	5	619,275	394,214	453,427	567,407	475,735	475,735	476,399	598,753	601,726
Roads Infrastructure		119,552	87,425	100,682	86,945	89,354	89,354	89,697	101,875	104,343
Storm water Infrastructure		7,959	4,922	4,496	1,569	1,144	1,144	1,144	1,680	1,698
Electrical Infrastructure		24,245	16,130	32,408	12,069	19,044	19,044	21,939	20,496	20,980
Water Supply Infrastructure		1,655	1,832	1,718	—	1,718	1,718	1,718	—	—
Sanitation Infrastructure		—	—	—	100	170	170	100	103	107
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		153,411	110,308	139,305	100,684	111,430	111,430	114,598	124,155	127,128
Community Assets		228,543	203,738	204,513	246,402	262,675	262,675	256,630	241,731	241,731
Heritage Assets		11	11	11	11	11	11	11	11	11
Investment properties		16,921	15,766	39,595	16,921	39,595	39,595	39,595	17,682	17,682
Other Assets		34,715	27,332	25,455	(7,838)	(7,838)	(7,838)	(5,203)	(5,374)	(5,374)
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		3	3	1	1	(0)	(0)	145	(774)	(774)
Computer Equipment		1,664	2,133	3,093	1,851	2,588	2,588	2,308	1,652	1,652
Furniture and Office Equipment		3,690	3,486	2,508	2,516	2,433	2,433	2,672	2,530	2,530
Machinery and Equipment		1,480	1,633	9,725	2,029	35,598	35,598	37,108	3,827	3,827
Transport Assets		3,851	4,010	2,243	2,491	2,266	2,266	1,557	1,868	1,868
Land		174,985	25,795	26,979	202,341	26,979	26,979	26,979	211,446	211,446
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	619,275	394,214	453,427	567,407	475,735	475,735	476,399	598,753	601,726
EXPENDITURE OTHER ITEMS		71,741	98,048	60,335	88,927	103,724	103,724	56,531	59,323	61,223
Depreciation	7	63,025	85,747	29,174	74,391	59,391	59,391	37,055	39,202	40,457
Repairs and Maintenance by Asset Class	3	8,716	12,301	31,161	14,536	44,333	44,333	19,476	20,121	20,766
Roads Infrastructure		5,296	7,443	28,333	8,683	38,991	38,991	2,585	2,671	2,757
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		2,246	4,347	2,337	4,171	2,936	2,936	9,800	10,123	10,447
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		231	57	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		122	23	65	124	124	124	20	21	21
Infrastructure		7,895	11,869	30,734	12,978	42,051	42,051	12,405	12,815	13,226
Community Facilities		—	—	—	100	845	845	1,000	1,033	1,066
Sport and Recreation Facilities		26	26	28	—	—	—	—	—	—
Community Assets		26	26	28	100	845	845	1,000	1,033	1,066
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		677	275	181	215	155	155	98	101	104
Housing		—	—	—	—	—	—	—	—	—
Other Assets		677	275	181	215	155	155	98	101	104
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	53	—	—	—	—	—	—
Machinery and Equipment		118	131	164	1,243	1,282	1,282	5,973	6,171	6,370
Transport Assets		—	—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		71,741	98,048	60,335	88,927	103,724	103,724	56,531	59,323	61,223
Renewal and upgrading of Existing Assets as % of total capex		5.8%	6.5%	16.6%	27.9%	28.2%	28.2%	6.1%	7.6%	7.6%
Renewal and upgrading of Existing Assets as % of deprecn		11.3%	12.7%	15.4%	19.7%	24.6%	24.6%	7.7%	7.5%	7.5%
R&M as a % of PPE & Investment Property		1.4%	3.1%	6.9%	2.6%	9.3%	9.3%	4.1%	3.4%	3.4%
Renewal and upgrading and R&M as a % of PPE and Investment Property		2.6%	5.9%	7.9%	5.1%	12.4%	12.4%	4.7%	3.8%	4.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

KZN266 Ulundi - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		(1,552,000)	(2,091,000)	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	(1,552,000)	(2,091,000)	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

KZN266 Ulundi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	-	-	-	-	-	-
Availability Charges		3,787	4,258	4,717	-	-	-	3,675	-	-	-
Connection/Reconnection		135	142	168	(127)	(127)	(127)	130	480	496	512
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		60,925	72,152	86,233	110,557	110,557	110,557	63,963	118,323	122,227	126,139
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	368	50	50	50	754	240	248	256
Meter Reading Fees		-	-	18	-	-	-	-	4,800	4,958	5,117
Notice Revenues		-	-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		64,847	76,553	91,504	110,480	110,480	110,480	68,523	123,843	127,929	132,023
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		64,847	76,553	91,504	110,480	110,480	110,480	68,523	123,843	127,929	132,023
Service charges - Water	6										
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Disconnection		-	-	-	-	-	-	-	-	-	-
Industrial Water		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-	-
Sale		-	-	-	-	-	-	-	-	-	-
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	-
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	6										
Agricultural and Rural		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-	-
Sanitation Charges		-	-	-	-	-	-	-	-	-	-
Treatment of Effluent		-	-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6										
Availability Charges		-	-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-	-	-	-
Refuse Bags		-	-	-	-	-	-	-	-	-	-
Refuse Removal		9,934	10,089	12,594	12,114	12,114	12,114	7,478	12,870	10,640	15,776
Skip		-	-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-	-
Total refuse removal revenue		9,934	10,089	12,594	12,114	12,114	12,114	7,478	12,870	10,640	15,776
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		9,934	10,089	12,594	12,114	12,114	12,114	7,478	12,870	10,640	15,776
Sales of Goods and Rendering of Services											
Academic Services		-	-	-	-	-	-	-	-	-	-
Advertisements		-	-	182	-	-	-	35	-	-	-
Amendment Fees		-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		-	-	-	-	-	-	-	-	-	-
Building Plan Approval		312	278	498	150	(140)	(140)	212	85	88	91
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-	-
Cemetery and Burial		64	83	66	272	272	272	52	-	-	-
Cleaning and Removal		-	-	-	-	-	-	-	-	-	-
Clearance Certificates		126	148	85	280	280	280	62	150	155	160
Computer Services		-	-	-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-	-	-

Encroachment Fees	-	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Escort Fees	-	-	-	-	-	-	-	-	-	-
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-
Library Fees	0	3	0	-	-	-	1	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	23	31	27	-	-	-	9	-	-	-
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-	-	-	-
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	-	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	-	0	0	-	-	-	-	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weightbridge Fees	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	525	542	859	702	411	411	371	235	243	251
Agency Services										
District Municipalities										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	1,909	1,554	1,498	2,500	2,500	2,500	1,245	2,400	2,510	2,620
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total Provincial	1,909	1,554	1,498	2,500	2,500	2,500	1,245	2,400	2,510	2,620
Total Agency Services	1,909	1,554	1,498	2,500	2,500	2,500	1,245	2,400	2,510	2,620
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-	-
Electricity	2	31	4	-	-	-	340	1,835	1,920	2,100
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	300	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	27	24	26	-	-	-	21	-	-	-
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	1,025	1,025	1,025	-	1,059	1,094	1,129
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	29	54	331	1,025	1,025	1,025	361	2,894	3,014	3,229
Interest earned from Current and Non Current Assets										
Bank Accounts	-	-	-	-	-	-	-	-	-	-
Financial Assets	-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	5,646	2,318	1,682	2,192	2,192	2,192	1,443	2,265	2,339	2,414
Total Interest earned from Current and Non Current Assets	5,646	2,318	1,682	2,192	2,192	2,192	1,443	2,265	2,339	2,414
Dividends										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	553	581	471	1,100	1,100	1,100	(114)	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Market Related	553	581	471	1,100	1,100	1,100	(114)	-	-	-
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	525	547	762	1,105	1,105	1,105	698	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	1,826	2,000	2,539
Total Non-market Related	525	547	762	1,105	1,105	1,105	698	1,826	2,000	2,539
Total Rental from Fixed Assets	1,079	1,129	1,232	2,205	2,205	2,205	583	1,826	2,000	2,539
Licences or Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-

Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	152	280	355	355	355	174	-	-	-
Total Licences or Permits	-	152	280	355	355	355	174	-	-	-
Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Administrative Handling Fees	-	-	-	-	-	-	-	-	-	-
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bottle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	-	-	-	-	-	-	-	-	-	-
Commission	130	47	122	-	-	-	(11)	-	-	-
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	2	11	3	-	-	-	1	-	-	-
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	-	1,085	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	132	124	113	189	189	189	79	-	-	-
Non-Exchange revenue	265	182	1,322	189	189	189	69	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	2,242	2,749	7,310	61,884	61,884	61,884	9,388	77,042	79,869	78,534
Business and Commercial Properties	86,751	87,910	101,144	37,801	42,801	42,801	67,836	40,511	41,807	43,145
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	3,567	2,400	-	-	-	4,003	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	23,478	20,117	38,700	50,199	50,199	50,199	23,374	42,443	43,843	45,246
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Property Rates	112,471	114,343	149,555	149,885	154,885	154,885	104,601	159,996	165,519	166,926
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	-	-	-	-	-	-	-	-	-	-
Net Property Rates	112,471	114,343	149,555	149,885	154,885	154,885	104,601	159,996	165,519	166,926
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Surcharges	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-
Fines	741	258	905	600	600	600	1,387	3,200	3,306	3,411
Forfeits	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	1	-	-	-	2	-	-	-
Total Fines, Penalties and Forfeits	741	258	906	600	600	600	1,389	3,200	3,306	3,411
Licences or Permits	-	-	-	-	-	-	-	-	-	-
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Governments	12,811	11,579	14,860	5,029	5,029	5,029	4,134	10,804	11,625	12,079
National Revenue Fund	196,348	207,486	218,026	215,361	215,361	215,361	161,521	245,735	240,724	267,330
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	55,888	6,312	-	-	-	27,864	-	-	-
Provincial Government	2,004	2,915	2,225	2,292	33,037	33,037	31,080	2,003	2,069	2,135
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	211,163	277,867	241,423	222,682	253,427	253,427	224,599	298,542	254,419	281,545
Total Transfer and subsidies - Operational	211,163	277,867	241,423	222,682	253,427	253,427	224,599	298,542	254,419	281,545
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Property Rates	2,502	2,339	3,487	3,254	7,254	7,254	2,478	3,250	3,465	3,620
Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	2,502	2,339	3,487	3,254	7,254	7,254	2,478	3,250	3,465	3,620
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Water - Availability Charges	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-

Gains on Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	(41)	2,537	307	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	(41)	2,537	307	-	-	-	-	-	-	-
Other Gains										
Debt waived	-	-	-	-	47,751	47,751	34,072	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realizable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	23,829	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	23,829	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	-	-	23,829	-	47,751	47,751	34,072	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue	411,069	490,017	530,809	508,183	595,389	595,389	447,387	571,326	575,384	614,354
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	105,883	115,785	124,041	105,278	99,116	99,116	88,731	103,488	109,387	115,622
Bonuses	6,903	7,075	7,600	19,663	11,990	11,990	5,688	12,560	13,275	14,032
Allowance	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and Incidental	441	443	451	508	676	676	313	1,472	1,556	1,645
Cellular and Telephone	316	286	301	282	313	313	197	327	346	366
Housing Benefits	-	125	125	24	24	24	34	34	35	37
Non-pensionable	8,531	8,700	8,676	9,599	14,554	14,554	6,130	15,276	16,146	17,065
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-	-
Total Allowance	9,287	9,429	9,552	10,389	15,568	15,568	6,658	17,109	18,083	19,113
Service Related Benefits										
Acting	-	-	-	-	-	-	-	119	126	134
Bonus	-	-	-	1,969	1,969	1,969	-	2,063	2,181	2,305
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	98	98	98	-	103	109	115
Leave Pay	3,623	2,631	1,716	1,143	1,951	1,951	1,644	2,044	2,160	2,283
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	921	921	921	-	965	1,020	1,078
Overtime	530	563	651	984	814	814	477	477	504	533
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	881	1,089	1,242	266	1,174	1,174	754	1,054	1,114	1,177
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	-	-	-	64	64	64	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	5,034	4,282	3,610	5,446	6,992	6,992	2,875	6,824	7,213	7,624
Total Salaries and Allowances	127,107	136,572	144,803	140,776	133,665	133,665	103,952	139,980	147,958	156,391
Social Contributions										
Bargaining Council	42	44	49	1,463	1,479	1,479	35	1,956	2,088	2,186
Group Life Insurance	-	-	-	6,513	6,513	6,513	-	6,822	7,211	7,622
Medical	9,219	9,121	9,846	12,630	18,522	18,522	6,998	19,402	20,508	21,677
Pension	19,419	20,878	21,733	24,206	28,334	28,334	12,825	29,680	31,372	33,160
Unemployment Insurance	665	692	812	4,619	1,693	1,693	495	1,845	1,950	2,061
Total Social Contributions	29,345	30,735	32,440	49,431	56,541	56,541	20,352	59,706	63,109	66,706
Post-retirement Benefit										
Medical	-	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	-
Sub-Total	156,453	167,307	177,243	190,207	190,206	190,206	124,304	199,686	211,068	223,097
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	156,453	167,307	177,243	190,207	190,206	190,206	124,304	199,686	211,068	223,097
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	9,074	9,553	11,845	3,177	6,631	6,631	8,304	6,903	7,131	7,359
Cell phone Allowance	2,032	2,158	2,209	2,852	2,852	2,852	1,473	2,969	3,067	3,165
Housing Allowance	-	-	-	2,181	2,181	2,181	-	2,270	2,345	2,420
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	215	218	2,304	225	423	423	156	440	455	469
Office-bearer Allowance	65	66	11	1,027	927	927	47	965	997	1,029
Out of pocket Expenses	-	122	-	4,209	209	209	-	218	225	232
Travelling Allowance	3,505	3,578	1,597	-	3,296	3,296	2,564	3,431	3,545	3,658
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	14,890	15,694	17,966	17,441	16,520	16,520	12,544	17,197	17,765	18,333
Social Contributions										
Medial Aid Benefits	811	802	138	-	701	701	541	730	738	762
Pension Fund Contributions	1,322	1,310	221	917	1,887	1,887	865	1,864	2,029	2,094
Total Social Contributions	2,132	2,111	359	917	2,588	2,588	1,407	2,694	2,767	2,856
Total Remuneration of Councillors	17,022	17,805	18,324	18,358	19,108	19,108	13,951	19,891	20,532	21,189
Bulk Purchases - Electricity										
ESKOM	113,324	133,592	153,766	170,966	170,966	170,966	117,015	185,840	196,611	196,611
Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	-	-	-	-	-	-
Total Independent Power Producers	-	-	-	-	-	-	-	-	-	-
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	113,324	133,592	153,766	170,966	170,966	170,966	117,015	185,840	196,611	196,611
Inventory Consumed										
Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables	-	-	-	-	-	-	-	(100)	(103)	(107)
Finished Goods	4,489	5,640	5,834	296	1,596	1,596	1,123	58	60	62
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	2,426	3,075	2,296	6,053	5,616	5,616	2,344	7,101	7,335	7,570
Water	-	-	-	-	-	-	-	-	-	-
Sub-total	6,916	8,716	8,129	6,348	7,212	7,212	3,466	7,959	7,292	7,525
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	6,916	8,716	8,129	6,348	7,212	7,212	3,466	7,959	7,292	7,525
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	-	-	-	6,646	6,646	6,646	-	6,865	7,092	7,319
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	7,975	7,975	7,975	-	8,238	8,510	8,783
Waste Water Management	-	-	-	-	-	-	-	-	-	-

Water	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions	-	-	-	14,621	14,621	14,621	-	15,104	15,602	16,102	-
Other Receivables from Non-exchange Revenue	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-
Property Rates General	-	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	-	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-	-
Residential Properties	24,470	22,915	72,602	11,963	11,963	11,963	-	12,358	12,766	13,174	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-	-
Total Property Rates	24,470	22,915	72,602	11,963	11,963	11,963	-	12,358	12,766	13,174	-
Service Charges	-	-	-	-	-	-	-	-	-	-	-
Service Charges General	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	3,663	194	-	-	-	-	-	-	-	-
Total Other Receivables from Non-exchange Revenue	24,470	26,478	72,796	11,963	11,963	11,963	-	12,358	12,766	13,174	-
Total Debt Impairment	24,470	26,478	72,796	26,584	26,584	26,584	-	27,462	28,368	29,276	-
Depreciation, Amortisation and Impairment	-	-	-	-	-	-	-	-	-	-	-
Amortisation	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	5	1	1	2	2	2	-	57	983	1,015	-
Total Amortisation	5	1	1	2	2	2	-	57	983	1,015	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community Assets	2,374	24,718	9,348	10,239	10,239	10,239	7,250	7,439	7,685	7,931	-
Computer Equipment	360	864	483	1,073	1,073	1,073	438	1,073	1,109	1,144	-
Electrical Infrastructure	2,015	12,511	896	14,738	9,738	9,738	662	6,738	6,961	7,183	-
Furniture and Office Equipment	94	822	(25)	902	902	902	285	702	725	749	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	270	951	894	1,437	1,437	1,437	937	937	968	999	-
Other Assets	865	9,076	1,253	7,838	7,838	7,838	945	5,333	5,509	5,685	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	55,711	33,617	15,574	34,371	24,371	24,371	5,301	10,986	11,348	11,711	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	1,268	2,811	193	3,352	3,352	3,352	121	3,352	3,463	3,574	-
Transport Assets	63	377	557	437	437	437	321	437	452	466	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	63,020	85,747	29,173	74,389	59,389	59,389	16,261	36,998	38,219	39,442	-
Capital Impairment Losses and Reversals	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Construction Work-in-progress	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Land	(2,108)	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Rails Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment	(2,108)	-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals	(2,108)	-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	60,917	85,747	29,174	74,391	59,391	59,391	16,261	37,055	38,202	40,457	-
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-	-	-	-	-	-
Interest Paid	8,235	2,312	14,133	-	5,500	5,500	10,011	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	8,235	2,312	14,133	-	5,500	5,500	10,011	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services	3,050	12,619	10,158	10,480	16,082	16,082	5,622	13,384	13,826	13,961	-
Contractors	38,557	107,074	79,579	14,456	84,866	84,866	74,620	15,010	15,506	15,991	-
Outsourced Services	24,335	18,790	20,364	21,043	23,186	23,186	13,696	19,448	20,192	20,884	-
Total Contracted Services	65,943	138,483	110,101	45,979	124,134	124,134	93,938	47,842	49,524	50,836	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	-	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	524	286	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Operational	524	286	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies	524	286	-	-	-	-	-	-	-	-	-
Irrecoverable Debts Written Off	-	-	-	-	-	-	-	-	-	-	-
Bad debt written off	-	-	-	-	-	-	-	-	-	-	-
Exchange	-	-	-	-	-	-	-	-	-	-	-
Electricity	6,705	1,691	8,164	159	1,754	1,754	14,638	28,193	29,123	30,055	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	1,954	1,954	1,954	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total Exchange	6,705	1,691	8,164	2,112	3,708	3,708	14,638	28,193	29,123	30,055	-
Non-exchange	-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	1,450	1,450	1,450	-	23,307	24,077	24,847	-
Service Charges	-	-	-	-	-	-	-	-	-	-	-
Total Non-exchange	-	-	-	1,450	1,450	1,450	-	23,307	24,077	24,847	-
Total Irrecoverable Debts Written Off	6,705	1,691	8,164	3,562	5,158	5,158	14,638	51,500	53,200	54,902	-
Operational Cost and Other Cost	-	-	-	-	-	-	-	-	-	-	-
Operational Cost	-	-	-	-	-	-	-	-	-	-	-
Achievements and Awards	-	-	411	150	158	158	209	250	258	267	-
Advertising, Publicity and Marketing	493	4,352	4,180	6,960	2,245	2,245	1,272	2,375	2,453	2,500	-
Assets less than the Capitalisation Threshold	-	1,128	2,139	-	-	-	-	-	-	-	-
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-	-	-

Bank Charges, Facility and Card Fees	407	194	983	360	210	210	184	4,600	4,752	4,904
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-
Brokers Fees	-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)	271	225	309	250	156	156	303	-	-	-
Cash Discount	-	-	-	-	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-	-	-	-	-
Commission	39	142	21	-	5	5	12	-	-	-
Communication	5,762	2,165	971	1,000	900	900	548	2,000	2,066	2,064
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-
Copy Right Fees	-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	258	176	124	-	133	133	89	-	-	-
Deeds	-	-	-	-	-	-	-	-	-	-
Drivers Licences and Permits	366	311	341	-	-	-	244	-	-	-
Dumping Fees (District Council)	-	-	-	-	-	-	-	-	-	-
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Environmental Levy	-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees	-	-	-	-	-	-	-	-	-	-
External Audit Fees	3,393	3,473	3,906	-	-	-	2,956	-	-	-
External Computer Service	4,252	4,173	3,631	5,130	5,478	5,478	5,240	4,750	4,907	5,064
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	28	181	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	-	-	-	-	-	-	-	-	-	-
Hire Charges	570	4,726	4,337	8,374	2,068	2,068	12,003	4,110	4,246	4,375
Honoraria (Voluntarily Workers)	-	-	-	50	50	50	-	60	62	64
Indigent Relief	-	15	-	-	-	-	-	-	-	-
Insurance Underwriting	2,242	2,470	3,334	2,750	3,550	3,550	3,012	-	-	-
Capitalisation of Wet Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-
Leaverships and Internships	619	484	535	620	510	510	724	1,250	1,291	1,333
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-
Licences	-	5	38	1	121	121	92	1	1	1
Management Fee	-	-	-	-	-	-	-	-	-	-
Municipal Services	974	1,059	2,171	2,643	2,689	2,689	1,974	2,250	2,344	2,441
Office Decorations	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-	-
Personal Agency Fees (Personnel Recruitment Costs)	-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books	238	222	142	1,050	516	516	111	103	107	109
Professional Bodies, Membership and Subscription	-	-	10	20	7	7	6	200	207	213
Registration Fees	1,896	801	1,589	1,791	2,371	2,371	2,195	875	906	932
Remuneration to Section 79 Committee Members	-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	-	-	-	-	-	-	-	-	-	-
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Road Worthy Test	-	-	-	-	-	-	-	-	-	-
Samples and Specimens	-	-	-	-	-	-	-	-	-	-
Search Fees	-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders	6	5	8	100	13	13	8	75	77	77
Servitudes and Land Surveys	-	-	-	-	-	-	-	-	-	-
Signage	200	6	1	100	25	25	10	30	32	33
Skills Development Fund Levy	1,137	1,178	1,267	-	1,014	1,014	915	-	-	-
Small Differences Tolerances	-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods	-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)	-	-	-	-	-	-	-	-	-	-
Supplier Development Programme	-	-	-	-	1,712	1,712	1,712	-	-	-
System Access and Information Fees	-	-	-	-	-	-	-	120	126	132
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	-	-	-	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities	71	1,161	868	1,010	197	197	526	840	868	889
Travel Agency and Visas	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	778	832	843	500	819	819	578	631	653	666
Uniform and Protective Clothing	1,433	1,674	952	1,660	560	560	284	2,210	2,293	2,377
Vehicle Tracking	-	-	-	-	-	-	-	-	-	-
Ward Committees	3,559	3,632	3,941	-	4,056	4,056	2,984	4,896	5,058	5,053
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-
Wet Fuel	4,424	4,762	4,321	4,000	4,533	4,533	3,328	6,000	6,198	6,396
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	5,630	730	61	150	150	150	-	-	-	-
Total Operational Cost	39,018	40,326	41,615	38,669	34,247	34,247	41,518	37,626	38,903	39,888
Operating Leases										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	7,417	6,970	8,522	5,000	8,361	8,361	6,546	10,100	10,433	10,767
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	7,417	6,970	8,522	5,000	8,361	8,361	6,546	10,100	10,433	10,767
Discontinued Operations										
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	46,435	47,296	50,137	43,669	42,608	42,608	48,064	47,726	49,336	50,655
Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets										
Other Losses										
Inventory	-	-	-	-	-	-	-	-	-	-
Decrease in net-realisable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory										
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
Total Apparent Losses										
Data Transfer and Management Errors										
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Total Real Losses										
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Total Water Losses										
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-

Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	506,943	629,715	641,968	580,064	650,867	650,867	441,648	624,061	655,133	674,548
Surplus/(Deficit)	(95,873)	(139,698)	(111,159)	(71,862)	(55,478)	(55,478)	5,739	(32,741)	(79,749)	(66,194)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	74,888	46,885	38,780	37,593	37,593	37,593	34,118	38,031	39,286	40,543
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	7,000	7,000	7,000	5,443	10,488	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	74,888	46,885	38,780	44,593	44,593	44,593	39,561	48,519	39,286	40,543
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Income Tax	-	-	-	-	-	-	-	-	-	-
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Repairs and Maintenance by Expenditure Item	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	13,455	13,900	14,347
Operational Costs	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	13,455	13,900	14,347
check	(8,716)	(12,301)	(31,161)	(14,536)	(44,333)	(44,333)	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This total must agree with the total on SA22, but excluding councillor

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

KZN266 Ulundi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Finance and Admin	Vote 3 - Internal Audit	Vote 4 - Community and Social Services	Vote 5 - Sport & Recreation	Vote 6 - Public Safety	Vote 7 - Housing	Vote 8 - Health	Vote 9 - Planning & Development	Vote 10 - Road Transport	Vote 11 - Energy Sources	Vote 12 - Waste Water Management	Vote 13 - Waste Management	Vote 14 - Other	Vote 15 - Finance and Admin2	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	123,843	-	-	-	-	123,843
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	12,870	-	-	12,870
Sale of Goods and Rendering of Services		-	150	-	-	-	-	-	-	85	-	-	-	-	-	-	235
Agency services		-	-	-	-	-	2,400	-	-	-	-	-	-	-	-	-	2,400
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	1,835	-	-	-	-	-	-	-	-	-	-	1,059	-	-	2,894
Interest earned from Current and Non Current Assets		-	2,265	-	-	-	-	-	-	-	-	-	-	-	-	-	2,265
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	1,826	-	-	-	-	-	-	-	-	-	-	-	-	-	1,826
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	
Property rates		-	159,996	-	-	-	-	-	-	-	-	-	-	-	-	-	159,996
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	2,200	-	-	-	1,000	-	-	-	-	-	-	-	-	-	3,200
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		10,572	220,498	-	-	-	-	-	-	-	-	16,900	-	10,572	-	-	258,542
Interest		-	3,250	-	-	-	-	-	-	-	-	-	-	-	-	-	3,250
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		10,572	392,020	-	-	-	3,400	-	-	85	-	140,743	-	24,501	-	-	571,320
Expenditure																	
Employee related costs		(10,695)	(58,318)	(1,552)	(27,739)	(132)	(63,642)	-	-	(13,531)	(1,197)	(6,354)	-	(14,402)	-	(2,123)	(199,686)
Remuneration of councillors		(19,891)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,891)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	(185,840)	-	-	-	-	(185,840)
Inventory consumed		(110)	22	-	(40)	-	(5,913)	-	-	(78)	(40)	(900)	-	-	-	-	(7,059)
Debt impairment		-	-	-	(8,238)	-	-	-	-	-	-	(6,865)	-	-	-	-	(15,104)
Depreciation, amortisation and impairment		-	(19,654)	-	(1,657)	(5,661)	-	-	-	-	(2)	(6,736)	-	(3,223)	(118)	-	(37,055)
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		(260)	(4,791)	(150)	(2,397)	(229)	(6,205)	(630)	-	(10,227)	(4,530)	(11,150)	-	(6,992)	(282)	-	(47,842)
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	(48,947)	-	-	-	-	-	-	-	-	(2,553)	-	-	-	-	(51,500)
Operational costs		(5,171)	(21,903)	(26)	(4,591)	(670)	(2,260)	(30)	-	(70)	(2,350)	(6,960)	-	(10)	(1,095)	(2,470)	(47,606)
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(36,128)	(153,591)	(1,727)	(44,662)	(6,692)	(78,020)	(660)	-	(23,906)	(8,120)	(227,361)	-	(24,628)	(1,495)	(4,593)	(611,583)
Surplus/(Deficit)		46,700	545,611	1,727	44,662	6,692	81,420	660	-	23,991	8,120	368,104	-	49,128	1,495	4,593	1,182,904
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	10,488	-	-	-	38,031	-	-	-	-	-	-	48,519
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		46,700	545,611	1,727	44,662	17,180	81,420	660	-	62,022	8,120	368,104	-	49,128	1,495	4,593	1,231,423

References

1. Departmental columns to be based on municipal organisation structure

-1 235 644 387

KZN266 Ulundi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R thousand	Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current Assets												
Cash and Cash Equivalents												
	Call Deposits and Investments		(0)	(0)	(0)	3,254	8,279	8,279	(0)	2,894	3,014	3,229
	Cash at Bank		8,528	4,870	4,110	16,709	(1,700)	(1,700)	64,524	15,848	(21,537)	2,082
	Cash on Hand		29	2	85	-	-	-	682	-	-	-
Total Cash and Cash Equivalents			8,557	4,872	4,195	19,964	6,579	6,579	65,206	18,742	(18,523)	5,310
Short term Investments												
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions												
	Electricity		(251,260)	(304,512)	(340,374)	15,664	15,897	15,897	(382,699)	30,776	31,574	32,571
	Waste Management		13,197	14,467	18,280	11,684	10,659	10,659	22,731	13,742	11,143	17,013
	Waste Water Management		-	-	-	1,025	1,025	1,025	-	1,059	1,094	1,129
	Water		-	-	-	-	-	-	-	-	-	-
	Other trade receivables from exchange transactions		3,802	3,880	4,046	(13,095)	(13,095)	(13,095)	1,213	(14,527)	(9,800)	(14,805)
	VAT Receivable Input Tax Accual		-	1	1	3,458	4,495	4,495	1	8,489	8,753	9,046
Gross: Trade and other receivables from exchange transactions			(234,261)	(286,164)	(327,047)	18,736	18,981	18,981	(358,754)	39,539	42,764	44,953
Less: Impairment for debt												
	Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
	Impairment for Waste Management		-	-	-	-	-	-	-	-	-	-
	Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
	Impairment for Water		-	-	-	-	-	-	-	-	-	-
	Impairment for other trade receivables from exchange transactions		(24,719)	(31,617)	(39,976)	-	-	-	(39,976)	-	-	-
Total Less: Impairment for debt			(24,719)	(31,617)	(39,976)	-	-	-	(39,976)	-	-	-
Total net Trade and other receivables from Exchange Transactions			(258,981)	(317,781)	(367,022)	18,736	18,981	18,981	(398,730)	39,539	42,764	44,953
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		(919)	2,934	(6,756)	3,458	(12,734)	(12,734)	(7,417)	861	13,112	9,641
	Business and Commercial Properties		81,431	112,903	125,317	6,048	11,048	11,048	129,942	2,037	2,063	2,129
	Industrial Properties		-	-	-	-	-	-	-	-	-	-
	Mining Properties		-	-	-	-	-	-	-	-	-	-
	Public Benefit Organisations		(78,310)	(79,960)	(84,817)	-	-	-	(95,363)	-	-	-
	Public Service Infrastructure Properties		-	455	958	-	-	-	1,310	-	-	-
	Public Service Purposes Properties		289,639	334,145	385,386	-	-	-	415,967	-	-	-
	Residential Properties		25,654	31,065	60,539	19,563	17,277	17,277	78,972	(6,823)	(4,418)	(4,613)
	Residential Sectional Title Garages		(165,480)	(217,578)	(244,672)	-	-	-	(259,279)	-	-	-
	Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
	Vacant Land		(20,480)	(21,548)	(36,623)	-	-	-	(40,441)	-	-	-
Property Rates General												
	Gross: Property rates		131,535	162,415	197,332	29,079	15,991	15,991	223,692	(3,929)	10,757	7,157
	Less: Impairment of Property rates		(126,961)	(142,968)	(207,224)	-	-	-	(207,224)	-	-	-
Net Property rates			4,584	19,447	(9,893)	29,079	15,991	15,991	16,467	(3,929)	10,757	7,157
	Other receivables from non-exchange transactions		-	-	-	(183)	(2,017)	(2,017)	-	(32,421)	(33,491)	(34,563)
	Less: Impairment for other receivables from non-exchange transactions		-	-	-	(183)	(2,017)	(2,017)	-	(32,421)	(33,491)	(34,563)
Net other receivables from non-exchange transactions			-	-	-	(183)	(2,017)	(2,017)	-	(32,421)	(33,491)	(34,563)
Total net Receivables from non-exchange transactions			4,584	19,447	(9,893)	28,887	13,974	13,974	16,467	(36,347)	(22,734)	(27,406)
Current Portion of Non-current Receivables												
	Associates		-	-	-	-	-	-	-	-	-	-
	Bursary Obligations		-	-	-	-	-	-	-	-	-	-
	Car		-	-	-	-	-	-	-	-	-	-
	Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
	Employee Benefits		-	-	-	-	-	-	(238)	-	-	-
	Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-
	Housing Land Sales		-	-	-	-	-	-	-	-	-	-
	Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
	Joint Ventures		-	-	-	-	-	-	-	-	-	-
	Operating Lease		-	-	-	-	-	-	-	-	-	-
	Public Organisation		-	-	-	-	-	-	-	-	-	-
	Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
	Staff Loans/Recoveries		270,004	323,585	389,825	-	-	-	407,437	-	-	-
	Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables			270,004	323,585	389,825	-	-	-	407,199	-	-	-
Inventory												
	Agricultural		-	-	-	-	-	-	-	-	-	-
	Consumables		2,603	3,448	2,038	6,485	7,684	7,684	5,657	3,838	5,462	5,612
	Finished Goods		-	-	-	(340)	(340)	(340)	-	(67)	(69)	(71)
	Housing Stock		-	-	-	-	-	-	-	-	-	-
	Land		-	-	-	(6,960)	(6,960)	(6,960)	-	(8,166)	(8,436)	(8,706)
	Materials and Supplies		-	-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-
	Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory			2,603	3,448	2,038	(816)	383	383	5,657	(4,395)	(3,042)	(3,165)
VAT Receivable												
	Input Tax Capital		-	-	-	-	-	-	-	-	-	-
	Input Tax General		55,876	63,284	76,457	64,178	76,873	76,873	87,067	76,873	67,066	68,743
	VAT Control (Receivable)		2,038	894	415	5,293	(7,688)	(7,688)	0	33,373	33,715	34,141
Total VAT Receivable			57,914	64,177	76,872	69,471	69,185	69,185	87,067	110,246	100,781	102,884
Other current assets												
	Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
	Control, Clearing and Interface Accounts		-	-	-	3,676	-	-	-	-	(3,842)	(3,938)
	Deposits		-	-	-	-	-	-	-	-	-	-
	Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
	Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
	Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current assets			-	-	-	3,676	-	-	-	-	(3,842)	(3,938)
Total Current Assets			84,681	97,748	96,015	139,919	106,702	106,702	182,867	127,786	95,304	118,639
Non-current Assets												
Investments												
	Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
	Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
	Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
	Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
	Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
	Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
	Municipal Bonds		-	-	-	-	-	-	-	-	-	-
	National Government Securities		-	-	-	-	-	-	-	-	-	-
	Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
	Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
	Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments			-	-	-	-	-	-	-	-	-	-
Investment Property												
	Investment Property at Cost / Fair Value		16,921	15,766	39,595	16,921	39,595	39,595	39,595	39,595	17,682	18,125
	Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Investment Property			16,921	15,766	39,595	16,921	39,595	39,595	39,595	39,595	17,682	18,125
Property, Plant and Equipment												
	Property, Plant and Equipment at Cost / Revaluation		1,469,906	1,330,981	1,385,725	624,864	495,520	495,520	1,363,651	473,547	619,949	635,490
	Leases recognised as Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Depreciation		(867,259)	(952,239)	(971,598)	(74,389)	(59,389)	(59,389)	(931,664)	(36,898)	(38,116)	(39,338)
	Less: Accumulated Impairment		(208)	(209)	(208)	-	-	-	(208)	-	-	-
Total Property, Plant and Equipment			602,349	378,434	413,921	550,475	436,130	436,130	431,679	436,649	581,834	596,154
Construction Work-in-progress												
	Acquisitions		21,618	60,274	13,184	14,571	14,571	14,571	17,487	31,305	32,233	33,373
	Opening Balance		-	-	31,288	-	-	-	35,245	-	-	-
	Prior period corrections		-	-	-	-	-	-	-	-	-	-
	Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
	Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
	Transfer to Investment property		-	-	-	-	-	-	-	-	-	-
	Transfer to PPE		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress			21,618	60,274	44,471	14,571	14,571	14,571	52,732	31,305	32,233	33,373

Biological Assets												
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-	-	-
Living resources												
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets												
Heritage Assets at Cost / Revaluation	11	11	11	11	11	11	11	11	11	11	11	11
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	11	11	11	11	11	11	11	11	11	11	11	11
Intangible Assets												
Heritage Assets at Cost / Revaluation	232	232	232	3	1	1	232	201	210	216		
Less: Accumulated Amortisation	(229)	(229)	(231)	(2)	(2)	(2)	(231)	(57)	(983)	(1,015)		
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-		
Total Intangible Assets	3	3	1	1	(6)	(6)	1	145	(774)	(799)		
Trade and other receivables from exchange transactions												
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions												
Associates	-	-	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets												
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-	-	-
Investment in Associates	-	-	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-current Assets	640,892	454,488	497,899	581,979	490,307	490,307	524,017	507,704	630,987	646,864		
TOTAL ASSETS	725,573	552,236	593,914	721,897	599,009	599,009	706,664	635,489	726,291	765,503		
Liabilities												
Current Liabilities												
Bank Overdraft												
ABSA	-	-	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Financial Liabilities												
Concessionary Loan	-	-	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Consumer Deposits												
Building Plans	-	-	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	2,814	2,830	2,908	2,830	2,908	2,908	3,014	2,908	2,957	3,031		
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-	-
Rental Properties	91	6,390	4,171	-	-	-	6,901	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	2,904	9,220	7,080	2,830	2,908	2,908	9,915	2,908	2,957	3,031		
Trade and Other Payable Exchange Transactions												
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Advance Payments	8,736	1,617	1,345	-	-	-	1,345	-	-	-	-	-
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-	-	-
Compensation Commission (COID)	10,088	10,810	11,507	-	-	-	11,507	-	-	-	-	-
Control, Clearing and Interface Accounts	(18,065)	(111)	(20,214)	-	-	-	(32,966)	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	16,701	-	18,776	249,406	318,970	318,970	31,929	313,269	164,411	52,108		
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-	-	-
Leave Accrual	(1)	-	-	-	-	-	-	-	-	-	-	-
Long Service Award	10,048	8,687	9,556	-	-	-	9,556	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	(47,751)	(47,751)	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	158,173	198,558	314,954	34,929	84,841	84,841	382,264	69,577	30,354	31,396		
PAYE Deductions	-	-	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Retentions	6,416	7,324	6,824	-	-	-	6,586	-	-	-	-	-
Standby	-	-	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	17,686	35,327	27,835	-	-	-	16,346	-	-	-	-	-
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(1)	(1)	(1)	-	-	-	(1)	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	209,783	262,211	370,582	284,329	356,060	356,060	426,575	382,846	194,765	83,504		
Trade and Other Payable Non-exchange Transactions												
Transfers and Subsidies Payable												
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent												
Capital	11,005	16,805	21,739	-	-	-	15,771	-	-	-	-	-
Operational	(11,005)	(16,717)	(21,739)	-	-	-	(15,787)	843	-	-	-	-
Total Transfers and Subsidies Unspent	0	88	(6)	-	-	-	(17)	843	-	-	-	-
VAT Payables Output Tax Accrual	-	-	-	1,904	1,904	1,904	-	3,772	4,177	4,418		

VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	0	88	(0)	1,904	1,904	1,904	(17)	4,615	4,177	4,418
Provision										
Allen Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	1,008	973	973	-	-	-	973	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	1,008	973	973	-	-	-	973	-	-	-
VAT Payable										
VAT Payable: Output Tax	48,133	56,336	66,043	-	-	-	74,115	-	-	-
VAT Payable: VAT Control	-	-	-	17,359	83,232	83,232	-	83,321	17,321	18,563
Total VAT Payable	48,133	56,336	66,043	17,359	83,232	83,232	74,115	83,321	17,321	18,563
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	16,940	1,623	1,623	-	1,623	17,703	18,145
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	16,940	1,623	1,623	-	1,623	17,703	18,145
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	16,940	1,623	1,623	-	1,623	17,703	18,145
Total Current Liabilities	261,829	328,828	444,678	323,363	445,727	445,727	511,561	475,313	236,924	127,661
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Allen Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	15,004	15,441	16,264	-	-	-	17,052	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	8,161	22,835	22,835	-	22,835	8,528	8,741
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	15,004	15,441	16,264	8,161	22,835	22,835	17,052	22,835	8,528	8,741
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	7,933	7,933	-	7,933	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	7,933	7,933	-	7,933	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	7,933	7,933	-	7,933	-	-
Total non-current liabilities	15,004	15,441	16,264	8,161	30,768	30,768	17,052	30,768	8,528	8,741
TOTAL LIABILITIES	276,833	344,270	460,942	331,524	476,495	476,495	528,612	506,081	245,452	136,402
CHANGES IN NET ASSETS	448,749	207,966	132,971	380,373	122,514	122,514	178,271	129,408	480,838	629,101
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	172,393	146,850	(25,049)	-	-	-	(16,307)	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	-	232,823	417,662	133,399	133,399	69,806	133,629	521,301	648,752
Transfers to/from operating revenue and expenditure	677,414	521,645	(78,394)	(27,289)	(10,885)	(10,885)	201,878	(4,222)	(40,463)	(19,651)
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	849,807	668,495	128,780	380,373	122,514	122,514	255,376	129,408	480,838	629,101
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	122,732	-	1,184	-	-	-	1,184	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	122,732	-	1,184	-	-	-	1,184	-	-	-
Other										
Equity										
Capital Contributed by Other Government Units	-	315	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	315	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	315	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	972,539	668,810	129,964	380,373	122,514	122,514	256,560	129,408	480,838	629,101

References
 1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
 2. Must reconcile with Table A6 Budgeted Financial Position
 3. Lessen Inveted as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
 4. Borrowing must reconcile to Table A17
 5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

KZN266 Ulundi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
ACCOUNT MAPPINGS GIS MACHINE	A comprehensive, responsive and sustainable social protection svstem	13	—	(5)	(68)	(96)	7,670	7,670	7,670	7,916	8,177	8,169
	Responsive, accountable, effective and efficient local aovernment	9	—	311,302	400,230	402,635	(292,937)	(301,937)	(301,937)	(338,157)	(341,269)	(362,357)
	A comprehensive, responsive and sustainable social protection svstem	13	—	—	—	—	—	(47,751)	(47,751)	—	—	—
	Responsive, accountable, effective and efficient local aovernment	13	—	—	—	—	1,960	1,960	1,960	1,853	1,914	1,975
	Municipal Disaster Recovery Grant	9	—	—	—	—	—	(30,000)	(30,000)	—	—	—
	Server	12	—	—	—	—	(43,117)	(43,117)	(43,117)	(40,123)	(38,432)	(48,442)
	Service Delivery	13	—	(9,316)	(12,938)	(9,233)	2,183	2,183	2,183	13	4,659	14
	Service Delivery	9	—	37,947	39,291	57,063	(54,032)	(54,032)	(54,032)	(65,047)	(67,796)	(70,642)
	Sishwili access road	9	—	—	—	5,505	—	—	—	—	—	—
	Slasher	9	—	50	2,745	523	(50,517)	(50,517)	(50,517)	(53,781)	(55,556)	(57,334)
	Team Building	9	—	—	—	422	—	—	—	(2,003)	(2,069)	(2,135)
	TEST	9	—	—	—	1	—	—	—	—	—	—
	Test 2	9	—	69,088	58,753	71,887	(77,102)	(76,812)	(76,812)	(81,991)	(85,011)	(83,602)
	To provide an effective electricity distribution service within the license area of the Municipialtiv	9	—	2,004	2,004	2,103	(2,292)	(3,037)	(3,037)	—	—	—
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)		1		411,069	490,017	530,809	(508,183)	(595,389)	(595,389)	(571,320)	(575,384)	(614,354)

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

KZN266 Ulundi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
	A comprehensive, responsive and sustainable social protection system	13	—	—	532	292	—	—	—	—	—	—
	A skilled and capable workforce to support an inclusive growth path	5	—	431	1,009	846	494	9,793	9,793	611	633	646
	An efficient, competitive and responsive economic infrastructure network	6	—	27,534	30,779	48,098	1,357	11,103	11,103	2,060	2,128	2,196
	An efficient, effective and development-oriented public service	12	—	4,828	11,727	10,098	3,443	5,439	5,439	14,812	15,301	15,552
	Protect and enhance our environmental assets and natural resources	10	—	—	—	—	100	—	—	—	—	—
	Responsive, accountable, effective and efficient local government	9	—	13,994	13,703	11,265	8,836	12,546	12,546	8,334	8,619	8,901
	Sustainable human settlements and improved quality of household life	8	—	187,936	220,506	240,560	261,277	273,846	273,846	277,540	290,495	303,951
ACCOUNT MAPPINGS	Quality basic education	1	—	—	—	—	—	745	745	—	—	—
Chainsaw / Brush Cutter	A skilled and capable workforce to support an inclusive growth path	5	—	209	188	293	—	35	35	—	—	—
Chainsaw / Brush Cutter	Responsive, accountable, effective and efficient local government	9	—	54	51	—	—	—	—	—	—	—
Choir Competition		—	—	—	—	—	150	150	150	250	258	267
Choir Competition	Sustainable human settlements and improved quality of household life	8	—	—	—	—	43	44	44	—	—	—
Construction of Ulundi Indoor Sports Centre in Ward 12	An efficient, effective and development-oriented public service	12	—	—	—	—	—	216	216	—	—	—
Construction of Ulundi Indoor Sports Centre in Ward 12	Responsive, accountable, effective and efficient local government	9	—	113,448	133,770	153,788	170,966	170,971	170,971	185,840	196,611	196,611
Construction of Ulundi Indoor Sports Centre in Ward 12	Sustainable human settlements and improved quality of household life	8	—	—	10	—	50	50	50	750	775	774
Drivers Licence Programme		—	—	—	—	—	120	10	10	300	310	320
Drivers Licence Programme	All people in South Africa are and feel safe	3	—	—	—	—	—	—	—	120	126	132
Drivers Licence Programme	An efficient, competitive and responsive economic infrastructure network	6	—	200	6	1	100	25	25	45	47	50
Goat Farming Support		—	—	—	—	—	—	1,712	1,712	—	—	—
HILL VIEW MV LINE	Responsive, accountable, effective and efficient local government	9	—	500	1,411	2,956	800	800	800	920	950	949
hot/cold premix		—	—	—	—	—	5,000	19,783	19,783	2,500	2,583	2,665

LED INDABA	An efficient, effective and development-oriented public service	12	–	–	–	27	200	–	–	–	–	–
LED INDABA	Sustainable human settlements and improved quality of household life	8	–	–	227	–	5,000	–	–	2,350	2,428	2,505
LED Infrastructure Support Plan	A long and healthy life for all South Africans	2	–	26	26	28	–	–	–	–	–	–
LED Infrastructure support plan	An efficient, effective and development-oriented public service	12	–	–	–	304	1,000	100	100	100	103	103
LED Projects	An efficient, effective and development-oriented public service	12	–	–	–	200	3,700	1,048	1,048	1,500	1,550	1,548
LED Projects	Sustainable human settlements and improved quality of household life	8	–	–	–	–	400	495	495	630	651	650
Municipal Disaster Recovery Grant	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	–	–	26,087	26,087	–	–	–
PROCUREMENT OF MOTOR VEHICLE	All people in South Africa are and feel safe	3	–	3,803	4,148	5,054	4,992	4,992	4,992	6,000	6,300	6,615
PROFESSIONAL STAFF INDIGENT VERIFICATION	An efficient, effective and development-oriented public service	12	–	–	–	212	300	–	–	–	–	–
Public Service Week		–	–	–	–	–	50	50	50	60	62	64
REPAIR & MAINT. CALIBRATIONS		–	–	–	–	–	150	646	646	130	137	143
RESEARCH AND PROFESSIONAL(IPMS)	An efficient, effective and development-oriented public service	12	–	–	–	–	500	174	174	–	–	–
Server	An efficient, effective and development-oriented public service	12	–	–	–	–	1,954	1,954	1,954	–	–	–
Service Delivery	A comprehensive, responsive and sustainable social protection system	13	–	65	9	529	1,920	444	444	2,010	2,093	2,179
Service Delivery	A skilled and capable workforce to support an inclusive growth path	5	–	–	–	1	–	120	120	100	105	110
Service Delivery	All people in South Africa are and feel safe	3	–	346	28	181	–	–	–	–	–	–
Service Delivery	An efficient, competitive and responsive economic infrastructure network	6	–	3,847	–	2,631	2,500	9,196	9,196	–	–	–
Service Delivery	An efficient, effective and development-oriented public service	12	–	320	–	–	–	–	–	–	–	–
Service Delivery	Protect and enhance our environmental assets and natural resources	10	–	161	645	19	1,029	105	105	140	145	149
Service Delivery	Responsive, accountable, effective and efficient local government	9	–	–	–	(0)	–	–	–	–	–	–
Service Delivery	Sustainable human settlements and improved quality of household life	8	–	41,556	39,414	40,793	26,229	33,499	33,499	41,937	44,304	46,804
Sishwili access road		–	–	–	–	4,787	–	–	–	–	–	–
Slasher	An efficient, effective and development-oriented public service	12	–	3,558	3,631	3,940	–	4,056	4,056	4,896	5,058	5,053

Slasher	Responsive, accountable, effective and efficient local government	9	–	1	1	–	–	–	–	–	–	–
Soccer Polls		–	–	–	–	100	261	261	250	258	267	
Soccer Polls	All people in South Africa are and feel safe	3	–	750	1,413	1,269	2,000	1,000	1,000	–	–	–
Soccer Polls	Responsive, accountable, effective and efficient local government	9	–	–	–	200	43	43	–	–	–	
TAKING COUNCIL TO THE PEOPLE	An efficient, effective and development-oriented public service	12	–	–	–	230	300	20	20	500	517	516
TAKING COUNCIL TO THE PEOPLE	Responsive, accountable, effective and efficient local government	9	–	102	151	219	–	–	–	150	155	160
Team Building	Responsive, accountable, effective and efficient local government	9	–	–	–	15	210	–	–	950	981	1,009
TEST	An efficient, competitive and responsive economic infrastructure network	6	–	1,225	4,347	3,320	4,021	2,936	2,936	7,800	8,057	8,315
TEST	An efficient, effective and development-oriented public service	12	–	1,149	5,873	69	115	55	55	98	101	104
TEST	Protect and enhance our environmental assets and natural resources	10	–	64	(11)	144	–	32	32	–	–	–
TEST	Sustainable human settlements and improved quality of household life	8	–	5,132	1,799	657	1,000	700	700	2,000	2,066	2,064
Test 2	A skilled and capable workforce to support an inclusive growth path	5	–	7	3	–	5	5	5	–	–	–
Test 2	An efficient, effective and development-oriented public service	12	–	5,628	63,394	10,816	–	–	–	134	138	138
Test 2	Responsive, accountable, effective and efficient local government	9	–	961	490	535	500	500	500	950	981	1,013
To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas	A comprehensive, responsive and sustainable social protection system	13	–	20	18	144	560	493	493	322	332	343
To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas	A long and healthy life for all South Africans	2	–	–	–	–	10	10	10	–	–	–
To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas	An efficient, effective and development-oriented public service	12	–	–	57	2	20	64	64	69	71	74
To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas	Responsive, accountable, effective and efficient local government	9	–	–	–	–	200	200	200	850	878	906
To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	A comprehensive, responsive and sustainable social protection system	13	–	–	–	706	700	592	592	150	155	160
To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Responsive, accountable, effective and efficient local government	9	–	–	–	674	750	1,450	1,450	640	661	682
To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Sustainable human settlements and improved quality of household life	8	–	–	–	–	300	300	300	20	21	21
To provide an effective electricity distribution service within the license area of the Municipality	A comprehensive, responsive and sustainable social protection system	13	–	1,194	2,456	2,525	5,262	3,013	3,013	3,417	3,530	3,643
To provide an effective electricity distribution service within the license area of the Municipality	An efficient, effective and development-oriented public service	12	–	345	846	786	510	673	673	664	685	701

To provide an effective electricity distribution service within the license area of the Municipality	Responsive, accountable, effective and efficient local government	9	–	35	–	73	435	35	35	127	131	135
To provide an effective electricity distribution service within the license area of the Municipality- Zulu Rocks	A comprehensive, responsive and sustainable social protection system	13	–	–	–	12	390	325	325	310	320	330
To provide an effective electricity distribution service within the license area of the Municipality- Zulu Rocks	A long and healthy life for all South Africans	2	–	–	424	–	–	–	–	–	–	–
To provide an effective electricity distribution service within the license area of the Municipality- Zulu Rocks	An efficient, effective and development-oriented public service	12	–	–	–	13	100	100	100	100	103	107
To provide an effective integrated waste management service within the Municipality	A comprehensive, responsive and sustainable social protection system	13	–	–	52	42	220	220	220	185	191	197
To provide an effective integrated waste management service within the Municipality	Protect and enhance our environmental assets and natural resources	10	–	464	377	707	120	100	100	60	62	64
Tractor	A skilled and capable workforce to support an inclusive growth path	5	–	–	–	–	20	39	39	30	31	32
Tractor	An efficient, competitive and responsive economic infrastructure network	6	–	296	–	–	–	–	–	–	–	–
Tractor	Responsive, accountable, effective and efficient local government	9	–	–	–	–	–	–	–	40	41	43
Tractor	Sustainable human settlements and improved quality of household life	8	–	1,365	1,174	612	9,000	2,359	2,359	13,000	13,429	13,859
TRAFFIC CAMERAS	An efficient, effective and development-oriented public service	12	–	(2,108)	–	–	–	–	–	–	–	–
TRAFFIC CAMERAS	Sustainable human settlements and improved quality of household life	8	–	63,025	62,121	18,895	38,454	33,454	33,454	25,003	26,753	27,609
Tractor	An efficient, effective and development-oriented public service	12	–	0	–	–	–	–	–	–	–	–

[illegible]

References

2. Balance of allocations not directly linked to an IDP strategic objective

KZN266 Ulundi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
–	An efficient, competitive and responsive economic infrastructure network	6	–	(234)	(234)	–	–	–	–	–	–	–
–	An efficient, effective and development-oriented public service	12	–	3,184	4,862	832	13,743	13,743	13,743	420	434	448
KwaCeza Sportsfield	–	–	–	–	–	–	–	6,087	6,087	9,120	–	–
Upgrade of Ulundi CBD Roads and Stormwater Drainage	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	2,848	–	–	–	–	–	–
CBD Ablution	–	–	–	–	–	–	100	170	170	–	–	–
Construction of EkuJulukeni Community Hall	–	–	–	–	–	330	–	–	–	–	–	–
Construction of Godlankomo Community Hall in Ward 3	–	–	–	–	–	327	–	–	–	3,115	3,218	3,321
Construction of KwaZiqongwane Community Hall in Ward 16	–	–	–	–	–	341	–	–	–	2,168	2,240	2,311
Construction of Mbotsheni Gravel Access Road in Ward 6	–	–	–	–	–	339	4,054	4,054	4,054	13,749	14,203	14,658
Construction of Mbotsheni Gravel Access Road in Ward 6	An efficient, effective and development-oriented public service	12	–	–	–	329	1,436	1,436	1,436	12,272	12,572	13,083
Construction of Nsthlukazane Community Hall in Ward 14	–	–	–	–	–	329	–	–	–	–	–	–
Construction of Wela Community Hall in Ward 8	–	–	–	–	–	325	–	–	–	–	–	–
GIS MACHINE	–	–	–	–	–	–	–	–	–	200	207	206
HILL VIEW MV LINE	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	4,122	–	–	–	–	–	–
LED Infrastructure Support Plan	A long and healthy life for all South Africans	2	–	983	983	–	–	–	–	–	–	–
LED Infrastructure Support Plan	An efficient, competitive and responsive economic infrastructure network	6	–	–	2,794	1,645	–	–	–	–	–	–
LED Infrastructure Support Plan	An efficient, effective and development-oriented public service	12	–	1,484	1,484	–	–	–	–	1,450	1,498	1,546
PROCUREMENT OF MOTOR VEHICLE FOR FINANCE INTERNS	–	–	–	–	–	–	609	609	609	–	–	–

Server	–	–	–	–	–	–	600	261	261	300	310	320
Server	An efficient, effective and development-oriented public service	12	–	–	–	430	–	–	–	–	–	–
Service Delivery	An efficient, effective and development-oriented public service	12	–	330	721	258	–	–	–	155	163	171
Slasher	Decent employment through inclusive growth	4	–	–	–	–	350	350	350	–	–	–
Sport complex	–	–	–	–	–	–	6,087	–	–	–	–	–
STRONG ROOM	An efficient, competitive and responsive economic infrastructure network	6	–	–	150	–	–	–	–	–	–	–
TEST	–	–	–	–	2,044	–	–	–	–	–	–	–
TEST	A long and healthy life for all South Africans	2	–	11,607	24,181	13,592	–	–	–	50	52	53
TEST	An efficient, competitive and responsive economic infrastructure network	6	–	18,850	23,960	–	9,455	9,455	9,455	–	–	–
TEST	An efficient, effective and development-oriented public service	12	–	77,189	91,626	–	300	435	435	655	678	697
TEST	Quality basic education	1	–	–	1,858	–	–	–	–	–	–	–
Test 2	–	–	–	–	–	332	140	140	140	–	–	–
Test 2	A long and healthy life for all South Africans	2	–	–	–	–	11,555	11,555	11,555	–	–	–
Test 2	An efficient, competitive and responsive economic infrastructure network	6	–	3,843	5,539	–	–	–	–	–	–	–
Test 2	An efficient, effective and development-oriented public service	12	–	5,874	8,416	601	–	–	–	–	–	–
To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas	An efficient, effective and development-oriented public service	12	–	–	–	–	–	–	–	5	5	5
	Decent employment through inclusive growth	4	–	–	–	68	–	–	–	–	–	–
	An efficient, effective and development-oriented public service	12	–	–	–	–	3,400	3,005	3,005	2,900	2,996	3,092
TRAFFIC CAMERAS	–	–	–	–	–	–	400	400	400	200	210	221
Trailor	An efficient, effective and development-oriented public service	12	–	–	58	–	–	–	–	–	–	–

Trailer	Decent employment through inclusive growth	4	-	-	-	-	100	100	100	-	-	-
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Allocations to other priorities			3									
Total Capital Expenditure			1	123,109	168,441	27,047	52,329	51,799	51,799	46,760	38,784	40,131

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

KZN266 Ulundi - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN266 Ulundi - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN266 Ulundi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	0.4%	2.2%	0.0%	0.8%	0.8%	2.3%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.0%	0.5%	2.7%	0.0%	0.9%	0.9%	2.2%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.3	0.3	0.2	0.4	0.2	0.2	0.4	0.3	0.4	0.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.3	0.3	0.2	0.4	0.2	0.2	0.4	0.3	0.4	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	(1.0)	(1.0)	(0.8)	0.1	0.1	0.1	(0.7)	0.1	0.1	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	209.9%	223.5%	223.5%	0.0%	205.5%	197.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	209.9%	223.5%	223.5%	0.0%	205.5%	197.1%	194.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.0%	21.0%	20.5%	22.5%	20.6%	20.6%	33.3%	19.1%	16.1%	14.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		23.8%	18.7%	64.3%	-707.0%	-676.8%	-676.8%	311.3%	2042.7%	-2812.3%	-1221.9%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.1%	34.1%	33.4%	37.4%	31.9%	31.9%	27.8%	35.0%	36.7%	36.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.2%	37.8%	36.8%	41.0%	35.2%	35.2%	49.1%	38.4%	40.3%	39.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	2.5%	5.9%	2.9%	7.4%	7.4%	4.4%	3.4%	3.5%	3.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.8%	18.0%	8.2%	14.6%	10.9%	10.9%	5.9%	6.5%	6.8%	6.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	97.4	48.5	56.9	–	86.7	106.7	102.0	108.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	84.3%	98.1%	64.8%	77.5%	66.2%	66.2%	140.7%	49.9%	53.1%	48.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	13.1	24.2	8.5	(0.6)	(1.0)	(0.8)	2.1	0.3	–	–

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

67,591	57,899	67,488	67,488	50,369	63,431	65,264	68,819	–	–
40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
1,783	4,941	(7,387)	19,133	18,604	18,604	8,876	6,335	6,551	6,758
–	–	–	–	–	–	–	–	–	–

KZN266 Ulundi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total municipal services	Ref	Household service targets (000)								
		<u>Water:</u>								
	8	Piped water inside dwelling	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--
	10	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--
		Other water supply (at least min.service level)	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--
		<u>Sanitation/sewerage:</u>								
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--
		<u>Energy:</u>								
		Electricity (at least min.service level)	(1,552,000)	(2,091,000)	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	(1,552,000)	(2,091,000)	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min.service level)	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	(1,552,000)	(2,091,000)	--	--	--	--	--	--
		<u>Refuse:</u>								
		Removed at least once a week	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--
Municipal in-house services	Ref	Household service targets (000)								
		<u>Water:</u>								
	8	Piped water inside dwelling	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--
	10	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--
		Other water supply (at least min.service level)	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--
		<u>Sanitation/sewerage:</u>								
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--
		<u>Energy:</u>								
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min.service level)	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--
		<u>Refuse:</u>								
		Removed at least once a week	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--

Municipal entity services		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity	Household service targets (000)									
	Water:									
	Piped water inside dwelling	--	--	--	--	--	--	--	--	--
8	Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
10	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
	No water supply	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Name of municipal entity	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
	Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
	Chemical toilet	--	--	--	--	--	--	--	--	--
	Pt toilet (ventilated)	--	--	--	--	--	--	--	--	--
	Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Bucket toilet	--	--	--	--	--	--	--	--	--
	Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
	No toilet provisions	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Name of municipal entity	Energy:									
	Electricity (at least min.service level)	(1,552,000)	(2,091,000)	--	--	--	--	--	--	--
	Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	(1,552,000)	(2,091,000)	--	--	--	--	--	--	--
	Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	(1,552,000)	(2,091,000)	--	--	--	--	--	--	--
Name of municipal entity	Refuse:									
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
	Using communal refuse dump	--	--	--	--	--	--	--	--	--
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers	Household service targets (000)									
	Water:									
	Piped water inside dwelling									
8	Piped water inside yard (but not in dwelling)									
10	Using public tap (at least min.service level)									
	Other water supply (at least min.service level)									
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)									
	No water supply	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Names of service providers	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)									
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pt toilet (ventilated)									
	Other toilet provisions (> min.service level)									
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Bucket toilet									
	Other toilet provisions (< min.service level)									
	No toilet provisions	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Names of service providers	Energy:									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Names of service providers	Refuse:									
	Removed at least once a week									
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--

Detail of Free Basic Services (FBS) provided		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref									
List type of FBS service	Location of households for each type of FBS									
	Formal settlements - (50 kwh per indigent household per month Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)									
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
Total cost of FBS - Electricity for informal settlements		-	-	-	-	-	-	-	-	-
Water	Ref									
List type of FBS service	Location of households for each type of FBS									
	Formal settlements - (6 kilolitre per indigent household per month Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)									
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
Total cost of FBS - Water for informal settlements		-	-	-	-	-	-	-	-	-
Sanitation	Ref									
List type of FBS service	Location of households for each type of FBS									
	Formal settlements - (Free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)									
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
Total cost of FBS - Sanitation for informal settlements		-	-	-	-	-	-	-	-	-
Refuse Removal	Ref									
List type of FBS service	Location of households for each type of FBS									
	Formal settlements - (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (Rands)									
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
Total cost of FBS - Refuse Removal for informal settlements		-	-	-	-	-	-	-	-	-

- References
1. Monthly household income threshold. Should include all sources of income.
 2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
 3. Include total of all housing units within the municipality
 4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
 5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
 6. Insert actual or estimated % increases assumed as a basis for budget calculations
 7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
 8. Stand distance <= 200m from dwelling
 9. Stand distance > 200m from dwelling
 10. Borehole, spring, rain-water tank etc.
 11. Must agree to total number of households in municipal area
 12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
 13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN266 Ulundi Supporting Table SA10 Funding measurement

										2026/27 Medium Term Revenue & Expenditure Framework		
Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)b	1	882,153	1,403,169	576,064	(40,215)	(52,610)	(52,610)	137,047	18,742	(6,925)	(6,834)
Cash - investments at the year end less applications - R000	18(1)b	2	680,871	1,148,145	216,582	(247,173)	(394,993)	(394,993)	(276,712)	(314,838)	(78,427)	32,614
Cash year end/monthly employee/supplier payments	18(1)b	3	13.1	24.2	8.5	(0.6)	(1.0)	(0.8)	2.1	0.3	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	(20,985)	(92,813)	(72,379)	(27,289)	(10,885)	(10,885)	45,300	(4,222)	(40,463)	(19,651)
Service charge rev % change - macro CPPI target exclusive	18(1)a(2)	5	N.A.	1.3%	20.2%	1.4%	(4.2%)	(6.0%)	(40.9%)	0.9%	(3.5%)	(2.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	0.0%	0.0%	0.0%	29.6%	32.5%	32.5%	0.0%	100.0%	95.3%	96.5%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	13.1%	13.2%	28.7%	9.8%	9.6%	9.6%	0.0%	9.3%	9.3%	9.3%
Capital payments % of capital expenditure	18(1)c-19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	61.8%	(48.9%)	268.9%	(31.6%)	0.0%	(23.4%)	(87.2%)	527.5%	(12.4%)
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	1.4%	3.1%	6.9%	2.6%	9.3%	9.3%	4.1%	3.4%	3.4%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	26.0%	23.7%	(1.2%)	24.9%	25.2%	25.2%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc/ total service charges (incl prop rates)	18(1)a		0.0%	7.3%	26.2%	7.4%	1.8%	0.0%	(34.9%)	6.9%	2.5%	3.5%
% inc/ Property Tax	18(1)a		0.0%	1.7%	30.8%	0.2%	3.3%	0.0%	(32.5%)	3.3%	3.5%	0.8%
% inc/ Service charges - Electricity	18(1)a		0.0%	18.1%	19.5%	20.7%	0.0%	0.0%	(38.0%)	12.1%	3.3%	3.2%
% inc/ Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/ Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/ Service charges - Waste Management	18(1)a		0.0%	1.6%	24.8%	(3.8%)	0.0%	0.0%	(38.3%)	6.2%	(17.3%)	48.3%
% inc/ in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		187,251	200,984	253,653	272,478	277,478	277,478	180,603	296,709	304,089	314,724
Service charges	18(1)a		187,251	200,984	253,653	272,478	277,478	277,478	180,603	296,709	304,089	314,724
Property rates	18(1)a		112,471	114,343	149,555	149,885	154,885	154,885	104,601	159,996	165,519	166,926
Service charges - electricity revenue	18(1)a		64,841	76,553	91,504	110,480	110,480	110,480	68,523	123,843	127,929	132,023
Service charges - water revenue	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	18(1)a		9,934	10,089	12,594	12,114	12,114	12,114	7,478	12,870	10,640	15,776
Agency services	18(1)a		1,909	1,554	1,498	2,500	2,500	2,500	1,245	2,400	2,510	2,620
Capital expenditure excluding capital grant funding	18(1)a		1,783	4,941	(7,387)	19,133	18,604	18,604	8,876	6,335	6,551	6,758
Cash receipts from ratepayers	18(1)a		-	-	-	305,697	344,964	344,964	-	302,405	295,470	309,862
Ratepayer & Other revenue	18(1)a		758,073	778,342	1,018,833	1,031,970	1,061,680	1,061,680	715,016	302,544	310,148	321,006
Change in consumer debtors (current and non-current)	18(1)a		N/A	9,644	(12,341)	34,714	(15,069)	-	(7,618)	(21,744)	16,838	(2,483)
Operating and Capital Grant Revenue	18(1)a		286,051	324,752	280,203	267,275	298,020	298,020	264,160	307,061	293,705	322,088
Capital expenditure - total	20(1)(v)		26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Capital expenditure - renewal	20(1)(v)		6,992	10,729	1,645	13,043	13,043	13,043	-	-	-	-
Supporting benchmarks												
Growth guideline maximum	18(1)a		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	18(1)a		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY	18(1)a		-	-	-	-	-	-	-	-	-	-
DoRA capital grants total MFY	18(1)a		-	-	-	-	-	-	-	-	-	-
Provincial operating grants	18(1)a		-	-	-	-	-	-	-	-	-	-
Provincial capital grants	18(1)a		-	-	-	-	-	-	-	-	-	-
District Municipality grants	18(1)a		-	-	-	-	-	-	-	-	-	-
Total gazetted/advised national, provincial and district grants	18(1)a		-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)	18(1)a		-	-	-	-	-	-	-	-	-	-
DoRA operating												
List operating grants	18(1)a		-	-	-	-	-	-	-	-	-	-
DoRA capital												
List capital grants	18(1)a		-	-	-	-	-	-	-	-	-	-
Trend												
Change in consumer debtors (current and non-current)	18(1)a		N/A	9,644	(12,341)	34,714	(15,069)	-	(7,618)	(21,744)	16,838	(2,483)
Total Operating Revenue												
Total Operating Revenue	18(1)a		411,069	490,017	530,809	508,183	595,389	595,389	447,387	571,320	575,384	614,354
Total Operating Expenditure	18(1)a		506,943	629,715	641,968	580,064	650,867	650,867	441,648	624,061	655,133	674,548
Operating Performance Surplus/(Deficit)	18(1)a		(95,873)	(139,698)	(111,159)	(71,882)	(55,478)	(55,478)	5,739	(52,741)	(79,749)	(60,194)
Cash and Cash Equivalents (30 June 2022)												
Revenue	18(1)a		-	-	-	-	-	-	-	18,742	-	-
% Increase in Total Operating Revenue	18(1)a		19.2%	8.3%	(4.3%)	17.2%	0.0%	(24.9%)	(4.0%)	0.7%	6.8%	0.8%
% Increase in Property Rates Revenue	18(1)a		1.7%	30.8%	0.2%	3.3%	0.0%	(32.5%)	53.0%	3.5%	0.8%	0.8%
% Increase in Electricity Revenue	18(1)a		18.1%	19.5%	20.7%	0.0%	0.0%	(38.0%)	12.1%	3.3%	3.2%	3.2%
% Increase in Property Rates & Services Charges	18(1)a		7.3%	26.2%	7.4%	1.8%	0.0%	(34.9%)	6.9%	2.5%	3.5%	3.5%
Expenditure												
% Increase in Total Operating Expenditure	18(1)a		0.0%	24.2%	1.9%	(9.6%)	12.2%	0.0%	(32.1%)	(4.1%)	5.0%	3.0%
% Increase in Employee Costs	18(1)a		0.0%	6.9%	5.9%	7.3%	(0.0%)	0.0%	(34.6%)	5.0%	5.7%	5.7%
% Increase in Electricity Bulk Purchases	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)	18(1)a		0	134925.2742	348217.2829	250601.5494	395439.0624	6793078.179	258428.4927	415148.1726	7538130.75	0
Average Cost Per Councilor (Remuneration)	18(1)a		0	0	0	0	0	0	0	0	0	0
R&M % of PPE	18(1)a		1.4%	3.1%	6.9%	2.6%	9.3%	9.3%	4.1%	4.1%	3.4%	3.4%
Asset Renewal and R&M as a % of PPE	18(1)a		2.6%	5.9%	7.9%	5.1%	12.4%	12.4%	4.7%	4.7%	3.8%	4.0%
Debt Impairment % of Total Billable Revenue	18(1)a		13.1%	13.2%	28.7%	9.8%	9.6%	9.6%	0.0%	9.3%	9.3%	9.3%
Capital Revenue												
Internally Funded & Other (R000)	18(1)a		1,783	4,941	(7,387)	19,133	18,604	18,604	8,876	6,335	6,551	6,758
Borrowing (R000)	18(1)a		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)	18(1)a		25,149	40,391	(134,007)	33,196	33,196	33,196	33,493	40,425	32,233	33,373
Internally Generated funds % of Non Grant Funding	18(1)a		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	18(1)a		93.4%	89.1%	94.8%	63.4%	64.1%	64.1%	79.1%	86.5%	83.1%	83.2%
Capital Expenditure												
Total Capital Programme (R000)	18(1)a		26,932	45,332	(141,394)	52,329	51,799	51,799	42,369	46,760	38,784	40,131
Asset Renewal	18(1)a		7,148	10,884	(14,493)	14,625	14,625	14,625	-	2,855	2,949	3,043
Asset Renewal % of Total Capital Expenditure	18(1)a		26.5%	24.0%	(3.2%)	27.9%	28.2%	28.2%	0.0%	6.1%	7.6%	7.6%
Cash												
Cash Receipts % of Rate Payer & Other	18(1)a		0.0%	0.0%	0.0%	29.6%	32.5%	32.5%	0.0%	100.0%	95.3%	96.5%
Cash Coverage Ratio	18(1)a		0	0	0	(0)	(0)	(0)	0	0	0	0
Borrowing												
Most recent Credit Rating	18(1)a		-	-	-	-	-	-	-	0	-	-
Capital Charges to Operating	18(1)a		1.6%	0.4%	2.2%	0.0%	0.8%	0.8%	2.3%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments	18(1)a		680,871	1,148,145	216,582	(247,173)	(394,993)	(394,993)	(276,712)	(314,838)	(78,427)	32,614
Free Services												
Free Basic Services as a % of Equitable Share	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue	18(1)a		411,069	490,017	530,809	508,183	595,389	595,389	447,387	571,320	575,384	614,354
Total Operating Expenditure	18(1)a		506,943	629,715	641,968	580,064	650,867	650,867	441,648	624,061	655,133	674,548
Surplus/(Deficit) Budgeted Operating	18(1)a		(95,873)	(139,698)	(111,159)	(71,882)	(55,478)	(55,478)	5,739	(52,741)	(79,749)	(60,194)
Surplus/(Deficit) Considering Reserves and Cash Backing	18(1)a		680,871	1,148,145	216,582	(247,173)	(394,993)	(394,993)	(276,712)	(314,838)	(78,427)	32,614
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	0	0	0	0	0	0	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✗	✗	✗	✗	✗	✗	✗	✓

KZN266 Ulundi - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Date of valuation:		1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Financial year valuation used		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipal partnership s38 used? (Y/N)		7 632	7 632	7 632	7 632	1/0/1900	1/0/1900	11/22/1920	11/22/1920	1/0/1900
No. of assistant valuers (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of data collectors (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of internal valuers (FTE)	3	1/2/1900	1/2/1900	1/2/1900	1/2/1900	1/0/1900	1/0/1900	1/2/1900	1/2/1900	1/0/1900
No. of external valuers (FTE)	3	–	–	–	–	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of additional valuers (FTE)	4	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Valuation appeal board established? (Y/N)		1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Implementation time of new valuation roll (mths)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of properties	5	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of sectional title values	5	1/2/1900	1/2/1900	1/2/1900	1/2/1900	1/0/1900	1/0/1900	1/2/1900	1/2/1900	1/0/1900
No. of unreasonably difficult properties s7(2)		13 736 000	13 736 000	13 736 000	13 736 000	1/0/1900	1/0/1900	#####	#####	1/0/1900
No. of supplementary valuations		33 380 000	33 380 000	33 380 000	33 380 000	1/0/1900	1/0/1900	#####	#####	1/0/1900
No. of valuation roll amendments		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of objections by rate payers		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of appeals by rate payers		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of successful objections	8	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of successful objections > 10%	8	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Supplementary valuation		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Public service infrastructure value (Rm)	5	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipality owned property value (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		0	0	0	0	–	–	80400820,32	840,189	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		0	0	0	0	–	–	–	–	–
Valuation reductions-other (Rm)		0	0	0	0	–	–	–	–	–
Total valuation reductions:		0	0	0	0	–	–	–	840,189	–
Total value used for rating (Rm)	5	–	–	–	4 905	–	–	5,366,546	560,804,063	–
Total land value (Rm)	5	–	–	–	–	0	–	173,407	18,121,022	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	4 952	–	–	5,418,096	566,191,057	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes	–	–	0	–	–
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	–	–	0	–	–
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	–	–	0	–	–
Special rating area used? (Y/N)		No	No	No	No	–	–	0	–	–
Phasing-in properties s21 (number)		6	6	6	6	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R'000)	6	–	–	–	104 212	–	–	114,019,600	11,915,048,173	–
Rate revenue expected to collect (R'000)	6	–	–	–	99 001	–	–	1,083,186,198	#####	–
Expected cash collection rate (%)		–	–	–	95,0%	–	–	0,95	0,95	–
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	3 002	–	–	3,284,342,601	#####	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates, exemptns, reductns, discs (R'000)		–	–	–	–	–	–	3,284,342,601	#####	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

KZN266 Ulundi - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		4,938	-	182	362	262	17	30	30	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	-	2	2	2	2	2	2	-	-	-
Supplementary valuation (Rm)		1,413,610,000	-	1,028,150,000	946,060,000	1,358,630,000	33,380,000	1,358,630,000	1,358,630,000	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		1	-	2	-	9	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	1	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	1	-	-	-	-	-	-	-	-
No. of successful objections	5	1	-	2	-	9	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		2	-	2	2	2	2	2	2	-	-	-
Frequency of valuation (select)		4	-	4	4	4	4	4	4	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	6	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Fiat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		73	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	220	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	1,414	-	1,028	946	1,359	33	14	14	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	#####	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		#####	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.950000	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN266 Ulundi - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		4,938	-	182	362	262	17	30	30	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	-	2	2	2	2	2	2	-	-	-
Supplementary valuation (Rm)		1,413,610,000	-	1,028,150,000	946,060,000	1,358,630,000	33,380,000	1,358,630,000	1,358,630,000	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		1	-	2	-	9	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	1	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	1	-	-	-	-	-	-	-	-
No. of successful objections	5	1	-	2	-	9	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		2	-	2	2	2	2	2	2	-	-	-
Frequency of valuation (select)		4	-	4	4	4	4	4	4	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	6	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		73	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	220	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	1,414	-	1,028	946	1,359	33	14	14	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	#####	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		#####	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.950000	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN266 Ulundi - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			0.0390	0.0390	0.0390	0.0181	-	-	-
Residential properties - vacant land			0.0351	0.0369	0.0389	0.0362	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	0.0045	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	0.0362	-	-	-
Business and commercial properties			0.0469	0.0493	0.0519	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			0.0044	0.0046	0.0049	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	0.0362	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			15,000.0000	15,000.0000	15,000.0000	15,000.0000	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-

Water tariffs									
Domestic									
Basic charge/ fixed fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Water usage - flat rate tariff (<i>c/kI</i>)		-	-	-	-	-	-	-	-
Water usage - life line tariff	(describe structure)	-	-	-	-	-	-	-	-
Water usage - Block 1 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 2 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 3 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 4 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 5 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 6 (<i>c/kI</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Waste water - flat rate tariff (<i>c/kI</i>)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 2 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 3 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 4 (<i>c/kI</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-

Electricity tariffs									
Domestic									
Basic charge/fixd fee (<i>Rands/month</i>)			-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)			-	-	-	-	-	-	-
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (<i>c/kwh</i>)			-	-	-	-	-	-	-
Flat rate tariff - prepaid(<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-	-
Other		2	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixd fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

KZN266 Ulundi - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

KZN266 Ulundi - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		3,034,070.00	3,227,000.00	4,828,610.00	4,785,270.00	5,021,520.00	5,021,520.00	0.053	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		3,034,070.00	3,227,000.00	4,828,610.00	4,785,270.00	5,021,520.00	5,021,520.00	(100.0%)	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		3,034,070.00	3,227,000.00	4,828,610.00	4,785,270.00	5,021,520.00	5,021,520.00	(100.0%)	-	-	-
% increase/-decrease		-	6.4%	49.6%	(0.9%)	4.9%	-	11,041.2%	(100.0%)	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		57,647,400.00	57,454,500.00	55,852,800.00	55,896,200.00	55,659,900.00	55,659,900.00	0.053	55,267,600.00	55,056,500.00	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		10,658,200.00	11,197,700.00	9,609,170.00	9,632,700.00	9,632,700.00	9,632,700.00	0.053	10,898,000.00	11,323,000.00	-
sub-total		68,305,600.00	68,652,200.00	65,461,970.00	65,528,900.00	65,292,600.00	65,292,600.00	1.0%	66,165,600.00	66,379,500.00	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		68,305,600.00	68,652,200.00	65,461,970.00	65,528,900.00	65,292,600.00	65,292,600.00	1.0%	66,165,600.00	66,379,500.00	-
% increase/-decrease		-	0.5%	(4.6%)	0.1%	(0.4%)	-	1,207.7%	1.3%	0.3%	(100.0%)
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
References											
1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water											
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water											
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)											

KZN266 Uluend - Supporting Table SA15 Investment particulars by type

R thousand	Investment type	Ref	2020/21	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments											
Bank Repurchase Agreements											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements			-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate			-	-	-	-	-	-	-	-	-
Deposit Taking Institutions											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions			-	-	-	-	-	-	-	-	-
Derivative Financial Assets											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Derivative Financial Assets			-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)			-	-	-	-	-	-	-	-	-
Interest Rate Swaps											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Interest Rate Swaps			-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Listed/Unlisted Bonds and Stocks			-	-	-	-	-	-	-	-	-
Municipal Bonds											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Municipal Bonds			-	-	-	-	-	-	-	-	-
National Government Securities											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total National Government Securities			-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Negotiable Certificate of Deposits			-	-	-	-	-	-	-	-	-
Unamortised Debt Expense											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Debt Expense			-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense											
	Specify 1		-	-	-	-	-	-	-	-	-
	Specify 2		-	-	-	-	-	-	-	-	-
	Specify 3		-	-	-	-	-	-	-	-	-
	Specify 4		-	-	-	-	-	-	-	-	-
	Specify 5		-	-	-	-	-	-	-	-	-
	Specify 6		-	-	-	-	-	-	-	-	-
	Specify 7		-	-	-	-	-	-	-	-	-
	Specify 8		-	-	-	-	-	-	-	-	-
	Specify 9		-	-	-	-	-	-	-	-	-
	Specify 10		-	-	-	-	-	-	-	-	-
	Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense			-	-	-	-	-	-	-	-	-
Total Investments			-	-	-	-	-	-	-	-	-

KZN266 Ulundi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

KZN266 Uundi - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year v1 2027/28	Budget Year v2 2028/29
R thousand										
Borrowings										
Annuitly and Bullet Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuitly and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-	-
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-amutly Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-amutly Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Total Borrowings	1	-	-	-	-	-	-	-	-	-

References
1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN266 Ulundi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	—	196,348	207,486	218,026	215,361	215,361	215,361	245,735	240,724	267,330
EPWP Incentive	—	8,371	13,048	2,420	—	—	—	—	—	—
Finance Management	—	4,050	6,150	2,000	2,000	2,000	2,000	2,200	2,273	2,345
Total Monetary Allocations		208,769	226,684	222,446	217,361	217,361	217,361	247,935	242,997	269,676
Total Operating/National Government		208,769	226,684	222,446	217,361	217,361	217,361	247,935	242,997	269,676
Provincial Government										
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts	—	-	2,004	5,505	2,292	3,037	3,037	2,003	2,069	2,135
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	—	-	-	-	-	30,000	30,000	-	-	-
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Operating	5	208,769	228,688	227,951	219,653	220,398	220,398	247,935,463	242,997,062	269,675,786
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	—	127,377	174,262	38,780	37,593	37,593	37,593	38,031,000	39,286,023	40,543,176
Integrated National Electrification Programme Grant	—	11,005,000	16,805,000	4,934,000	3,029,000	3,029,000	3,029,000	2,983,000	3,081,439	3,180,045
Monetary Allocations										

KZN266 Ulundi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	-	196,348	207,486	218,026	215,361	215,361	215,361	245,735	240,724	267,330
EPWP Incentive	-	8,371	13,048	2,420	-	-	-	-	-	-
Finance Management	-	4,050	6,150	2,000	2,000	2,000	2,000	2,200	2,273	2,345
Total Monetary Allocations		208,769	226,684	222,446	217,361	217,361	217,361	247,935	242,997	269,676
Total Operating/National Government		208,769	226,684	222,446	217,361	217,361	217,361	247,935	242,997	269,676
Provincial Government										
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	2,915	3,127	2,292	33,037	33,037	2,003	2,069	2,135
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		208,769	226,684	222,446	217,361	217,361	217,361	247,935	242,997	269,676
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	3,029	3,029	3,029	2,983	3,081	3,180
Municipal Infrastructure Grant	-	(127,377)	(174,262)	(38,780)	37,593	37,593	37,593	38,031	39,286	40,543
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	-	-	-	7,000	7,000	10,488	-	-
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		208,769	226,684	222,446	217,361	217,361	217,361	247,935	242,997	269,676

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN266 Ulundi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		12,421	19,198	4,420	2,000	2,000	2,000	2,200	2,273	2,345
Repayment of grants										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		12,421	19,198	4,420	2,000	2,000	2,000	2,200	2,273	2,345
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions met - transferred to revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total operating transfers and grants - CTBM	2	12,421	19,198	4,420	2,000	2,000	2,000	2,200	2,273	2,345
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
TOTAL TRANSFERS AND GRANTS - CTBM		12,421	19,198	4,420	2,000	2,000	2,000	2,200	2,273	2,345

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

KZN266 Ulundi - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>		524	286	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		524	286	-	-	-	-	-	-	-	-
TOTAL MONETARY TRANSFERS AND GRANTS	6	524	286	-	-	-	-	-	-	-	-

In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	524	286	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN266 Ulundi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/28
		1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			9,074	9,553	11,845	3,177	6,631	6,631	6,903	7,131	7,359
Cell phone Allowance			2,032	2,158	2,209	6,622	2,852	2,852	2,969	3,067	3,165
Housing Allowance			-	-	-	2,181	2,181	2,181	2,270	2,345	2,420
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			215	218	2,304	225	423	423	440	455	469
Office-bearer Allowance			65	66	11	1,027	927	927	965	997	1,029
Out of pocket Expenses			-	122	-	4,209	209	209	218	225	232
Travelling Allowance			3,505	3,578	1,597	-	3,296	3,296	3,431	3,545	3,658
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits			14,890	15,694	17,966	17,441	16,520	16,520	17,197	17,765	18,333
Social Contributions											
Medial Aid Benefits			811	802	138	-	701	701	730	738	762
Pension Fund Contributions			1,322	1,310	221	917	1,887	1,887	1,964	2,029	2,094
Total Social Contributions			2,132	2,111	359	917	2,588	2,588	2,694	2,767	2,856
Total Councillors			17,022	17,805	18,324	18,358	19,108	19,108	19,891	20,532	21,189
% increase		4		4.6%	2.9%	0.2%	4.1%	-	4.1%	3.2%	3.2%
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary			577	598	618	6,798	7,327	7,327	94,878	100,286	106,003
Bonuses			-	-	-	2,055	2,055	2,055	2,152	2,275	2,405
Allowance											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone		3	6	6	6	136	136	136	143	151	160
Housing Benefits		3	-	-	-	-	-	-	-	-	-
Non-pensionable		3	-	-	125	-	24	24	34	35	37
Travel or Motor Vehicle		3	85	172	180	547	547	547	583	616	651
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			91	178	311	683	707	707	760	803	848
Service Related Benefits											
Aging		3	-	-	-	-	-	-	34	36	39
Bonus		3	-	-	-	-	-	-	-	-	-
Danger Allowance		3	-	-	-	-	-	-	-	-	-
Entertainment		3	-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits		3	-	-	-	98	98	98	103	109	115
Leave Pay		3	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-
Long Service Award			-	-	-	921	921	921	965	1,020	1,078
Overtime			-	-	-	-	-	-	-	-	-
Scarcity		3	-	-	-	-	-	-	-	-	-
Standby Allowance		3	-	-	-	-	-	-	-	-	-
Tools Allowance		3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		3	-	-	-	-	-	-	-	-	-
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			-	-	-	1,019	1,019	1,019	1,102	1,165	1,231
Total Salaries and Allowances			667	777	929	10,554	11,108	11,108	96,892	104,529	110,486
Social Contributions											
Bargaining Council			-	-	-	1,421	1,421	1,421	1,896	2,004	2,119
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			-	-	-	460	460	460	482	510	539
Pension			-	-	-	460	460	460	482	510	539
Unemployment Insurance			-	-	-	414	414	414	434	459	485
Total Social Contributions			-	-	-	2,757	2,757	2,757	3,295	3,483	3,681
Post-retirement Benefit											
Medical		6	-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			667	777	929	13,311	13,865	13,865	102,187	108,012	114,168
% increase		4		16.4%	19.6%	1,333.1%	4.2%	-	637.0%	5.7%	5.7%
Other Municipal Staff											
Salaries and Allowances											
Basic Salary			105,307	115,187	123,423	98,480	91,788	91,788	8,610	9,100	9,619
Bonuses			6,903	7,075	7,600	17,608	9,935	9,935	10,407	11,000	11,627
Allowance											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone		3	435	437	445	372	541	541	1,329	1,405	1,485
Housing Benefits		3	316	286	301	282	313	313	327	346	366
Non-pensionable			-	-	-	-	-	-	-	-	-

Travel or Motor Vehicle	3	8,446	8,528	8,496	9,051	14,007	14,007	14,692	15,529	16,414
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		9,197	9,251	9,241	9,706	14,860	14,860	16,349	17,280	18,265
Service Related Benefits										
Acting	3	-	-	-	-	-	-	85	90	95
Bonus	3	-	-	-	1,969	1,969	1,969	2,063	2,181	2,305
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade	3	-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	3,623	2,631	1,716	1,143	1,951	1,951	2,044	2,160	2,283
Lifeguard/Duty Squads	3	-	-	-	-	-	-	-	-	-
Long Service Award	3	-	-	-	-	-	-	-	-	-
Overtime	3	530	563	651	984	814	814	477	504	533
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	881	1,089	1,242	266	1,174	1,174	1,054	1,114	1,177
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	64	64	64	-	-	-
Leave gratuity	3	-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		5,034	4,282	3,610	4,427	5,973	5,973	5,722	6,048	6,393
Total Salaries and Allowances		126,440	135,796	143,874	130,222	122,557	122,557	41,088	43,430	45,904
Social Contributions										
Bargaining Council		42	44	49	42	57	57	60	64	67
Group Life Insurance		-	-	-	6,513	6,513	6,513	6,822	7,211	7,622
Medical		9,219	9,121	9,846	12,169	18,062	18,062	18,920	19,998	21,138
Pension		19,419	20,878	21,733	23,746	27,874	27,874	29,198	30,862	32,621
Unemployment Insurance		665	692	812	4,205	1,278	1,278	1,411	1,491	1,576
Total Social Contributions		29,345	30,735	32,440	46,674	53,785	53,785	56,411	59,627	63,025
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		155,785	166,531	176,314	176,896	176,341	176,341	97,499	103,056	108,929
% increase	4		6.9%	5.9%	0.3%	(0.3%)	-	(44.7%)	5.7%	5.7%
Total Parent Municipality		173,475	185,112	195,567	208,564	209,314	209,314	219,578	231,600	244,286
Board Members of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade	3									
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads	3									
Long Service Award	3									
Overtime	3									
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity	3									
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade	3									
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads	3									
Long Service Award	3									
Overtime	3									
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity	3									
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-

Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase										
Other Staff of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone										
Housing Benefits										
Non-pensionable										
Travel or Motor Vehicle										
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting										
Bonus										
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay										
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity										
Standby Allowance										
Tools Allowance										
Uniform/Special/Protective Clothing										
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		173,475	185,112	195,567	208,564	209,314	209,314	219,578	231,600	244,286
% increase			6.7%	5.6%	6.6%	0.4%	-	4.9%	5.5%	5.5%
TOTAL MANAGERS AND STAFF		156,453	167,307	177,243	190,207	190,206	190,206	199,686	211,068	223,097

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

KZN266 Ulundi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		282,711	136,262	1,391,520	–	–	1,810,493
Chief Whip			675,675	47,848	1,814,400	–	–	2,537,923
Executive Mayor			540,541	3,500	1,477,470	–	–	2,021,511
Deputy Executive Mayor			1,544,900	269,338	1,691,220	–	–	3,505,458
Executive Committee			2,212,630	327,879	3,791,920	–	–	6,332,429
Total for all other councillors			5,797,000	917,000	11,644,000	–	–	18,358,000
Total Councillors	8	–	11,053,457	1,701,827	21,810,530			34,565,814
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
								–
								–
								–
<i>List of each official with packages >= senior manager</i>								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	11,053,457	1,701,827	21,810,530	–		34,565,814

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN266 Ulundi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
Municipal employees	5		-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3		6	-	5	6	-	5	-	5	-
Other Managers	7		49	38	2	49	38	2	38	2	-
Professionals			373	232	21	373	232	21	232	21	-
Finance			16	9	-	16	9	-	9	-	-
Spatial/town planning			2	2	-	2	2	-	2	-	-
Information Technology			3	1	-	3	1	-	1	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			2	2	-	2	2	-	2	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			350	218	21	350	218	21	218	21	-
Technicians			331	211	-	331	211	-	211	-	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			264	167	-	264	167	-	167	-	-
Refuse			1	1	-	1	1	-	1	-	-
Other			66	43	-	66	43	-	43	-	-
Clerks (Clerical and administrative)			-	-	-	-	-	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			-	-	-	-	-	-	-	-	-
Elementary Occupations			-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9		759	481	28	759	481	28	481	28	-
% increase									(36.6%)	(94.2%)	(100.0%)
Total municipal employees headcount	6, 10		-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10		91	72	-	91	72	-	72	-	-
Human Resources personnel headcount	8, 10		16	9	3	16	9	3	9	3	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

KZN266 Ulundi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		10,320	10,320	10,320	10,320	10,320	10,320	10,320	10,320	10,320	10,320	10,320	10,320	123,843	127,929	132,023
Service charges - Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Management		1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,073	12,870	10,640	15,776
Sale of Goods and Rendering of Services		20	20	20	20	20	20	20	20	20	20	20	20	235	243	251
Agency services		200	200	200	200	200	200	200	200	200	200	200	200	2,400	2,510	2,620
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		241	241	241	241	241	241	241	241	241	241	241	241	2,894	3,014	3,229
Interest earned from Current and Non Current Assets		189	189	189	189	189	189	189	189	189	189	189	189	2,265	2,339	2,414
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		152	152	152	152	152	152	152	152	152	152	152	152	1,826	2,000	2,539
Licence and permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special rating levies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction Contract Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Development Charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Non-Exchange Revenue																
Property rates		13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	159,996	165,519	166,926
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		267	267	267	267	267	267	267	267	267	267	267	267	3,200	3,306	3,411
Licences or permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer and subsidies - Operational		21,545	21,545	21,545	21,545	21,545	21,545	21,545	21,545	21,545	21,545	21,545	21,545	258,542	254,419	281,545
Interest		271	271	271	271	271	271	271	271	271	271	271	271	3,250	3,465	3,620
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		47,610	47,610	47,610	47,610	47,610	47,610	47,610	47,610	47,610	47,610	47,610	47,610	571,320	575,384	614,354
Expenditure																
Employee related costs		16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	199,686	211,068	223,097
Remuneration of councillors		1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	19,891	20,532	21,189
Bulk purchases - electricity		15,487	15,487	15,487	15,487	15,487	15,487	15,487	15,487	15,487	15,487	15,487	15,487	185,840	196,611	196,611
Inventory consumed		588	588	588	588	588	588	588	588	588	588	588	588	7,059	7,292	7,525
Debt impairment		2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	27,462	28,368	29,276
Depreciation, amortisation and impairment		3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	37,055	39,202	40,457
Interest, Dividends and Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services		3,987	3,987	3,987	3,987	3,987	3,987	3,987	3,987	3,987	3,987	3,987	3,987	47,842	49,524	50,836
Transfers and subsidies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292	51,500	53,200	54,902
Operational costs		3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	47,726	49,336	50,655
Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		52,005	52,005	52,005	52,005	52,005	52,005	52,005	52,005	52,005	52,005	52,005	52,005	624,061	655,133	674,548
Surplus/(Deficit)		(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(52,741)	(79,749)	(60,194)
Transfers and subsidies - capital (monetary allocations)		4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	48,519	39,286	40,543
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(4,222)	(40,463)	(19,651)
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(4,222)	(40,463)	(19,651)
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(4,222)	(40,463)	(19,651)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN266 Ulundi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - Executive & Council		881	881	881	881	881	881	881	881	881	881	881	881	10,572	10,072	11,272
Vote 2 - Finance and Admin		32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	392,020	394,896	417,473
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		874	874	874	874	874	874	874	874	874	874	874	874	10,488	-	-
Vote 6 - Public Safety		283	283	283	283	283	283	283	283	283	283	283	283	3,400	3,543	3,686
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	38,116	39,374	40,634
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	140,743	144,980	152,856
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	24,501	21,806	28,976
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	619,839	614,670	654,897
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	36,128	37,561	38,860
Vote 2 - Finance and Admin		12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	153,591	160,983	167,629
Vote 3 - Internal Audit		144	144	144	144	144	144	144	144	144	144	144	144	1,727	1,821	1,921
Vote 4 - Community and Social Services		3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	44,662	46,802	49,032
Vote 5 - Sport & Recreation		558	558	558	558	558	558	558	558	558	558	558	558	6,692	6,915	7,140
Vote 6 - Public Safety		6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	78,020	82,262	86,731
Vote 7 - Housing		55	55	55	55	55	55	55	55	55	55	55	55	660	682	681
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	23,906	25,020	25,827
Vote 10 - Road Transport		677	677	677	677	677	677	677	677	677	677	677	677	8,120	8,417	8,718
Vote 11 - Energy Sources		18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	227,361	239,654	241,200
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	24,628	25,786	26,992
Vote 14 - Other		125	125	125	125	125	125	125	125	125	125	125	125	1,495	1,544	1,594
Vote 15 - Finance and Admin2		383	383	383	383	383	383	383	383	383	383	383	383	4,593	4,796	4,921
Total Expenditure by Vote		50,965	50,965	50,965	50,965	50,965	50,965	50,965	50,965	50,965	50,965	50,965	50,965	611,583	642,243	661,246
Surplus/(Deficit) before assoc.		688	688	688	688	688	688	688	688	688	688	688	688	8,256	(27,573)	(6,349)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	688	688	688	688	688	688	688	688	688	688	688	688	8,256	(27,573)	(6,349)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

12,477,70712,889,47113,301,934

KZN266 Ulundi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		33,549	33,549	33,549	33,549	33,549	33,549	33,549	33,549	33,549	33,549	33,549	33,549	402,592	404,968	428,745
Executive and council		881	881	881	881	881	881	881	881	881	881	881	881	10,572	10,072	11,272
Finance and administration		32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	392,020	394,896	417,473
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	13,888	3,543	3,686
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		874	874	874	874	874	874	874	874	874	874	874	874	10,488	–	–
Public safety		283	283	283	283	283	283	283	283	283	283	283	283	3,400	3,543	3,686
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	38,116	39,374	40,634
Planning and development		3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	3,176	38,116	39,374	40,634
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	13,770	165,243	166,786	181,833
Energy sources		11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	11,729	140,743	144,980	152,856
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	24,501	21,806	28,976
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	51,653	619,839	614,670	654,897
Expenditure - Functional																
Governance and administration		16,399	16,399	16,399	16,399	16,399	16,399	16,399	16,399	16,399	16,399	16,399	16,399	196,789	205,936	214,105
Executive and council		3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	36,128	37,561	38,860
Finance and administration		13,245	13,245	13,245	13,245	13,245	13,245	13,245	13,245	13,245	13,245	13,245	13,245	158,934	166,554	173,324
Internal audit		144	144	144	144	144	144	144	144	144	144	144	144	1,727	1,821	1,921
Community and public safety		10,936	10,936	10,936	10,936	10,936	10,936	10,936	10,936	10,936	10,936	10,936	10,936	131,231	137,897	144,860
Community and social services		3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	45,379	47,542	49,796
Sport and recreation		619	619	619	619	619	619	619	619	619	619	619	619	7,432	7,680	7,929
Public safety		6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	77,760	81,993	86,454
Housing		55	55	55	55	55	55	55	55	55	55	55	55	660	682	681
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	31,536	32,930	34,048
Planning and development		1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	23,156	24,245	25,053
Road transport		677	677	677	677	677	677	677	677	677	677	677	677	8,120	8,417	8,718
Environmental protection		22	22	22	22	22	22	22	22	22	22	22	22	260	269	277
Trading services		21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	21,002	252,019	265,471	268,223
Energy sources		18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	18,947	227,361	239,654	241,200
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		2,055	2,055	2,055	2,055	2,055	2,055	2,055	2,055	2,055	2,055	2,055	2,055	24,658	25,817	27,024
Other		11	11	11	11	11	11	11	11	11	11	11	11	128	132	137
Total Expenditure - Functional		50,975	50,975	50,975	50,975	50,975	50,975	50,975	50,975	50,975	50,975	50,975	50,975	611,703	642,367	661,374
Surplus/(Deficit) before assoc.		678	678	678	678	678	678	678	678	678	678	678	678	8,136	(27,697)	(6,477)
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	678	678	678	678	678	678	678	678	678	678	678	678	8,136	(27,697)	(6,477)

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

KZN266 Ulundi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		60	60	60	60	60	60	60	60	60	60	60	60	720	744	768
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	32,760	33,736	34,924
Vote 5 - Sport & Recreation		760	760	760	760	760	760	760	760	760	760	760	760	9,120	-	-
Vote 6 - Public Safety		46	46	46	46	46	46	46	46	46	46	46	46	550	575	598
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		17	17	17	17	17	17	17	17	17	17	17	17	200	207	206
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,409	3,518
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		9	9	9	9	9	9	9	9	9	9	9	9	110	114	117
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	46,760	38,784	40,131
Total Capital Expenditure	2	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	46,760	38,784	40,131

References
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN266 Ulundi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1	60	60	60	60	60	60	60	60	60	60	60	60	720	744	768
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		60	60	60	60	60	60	60	60	60	60	60	60	720	744	768
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	42,480	34,363	35,575
Community and social services		2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	32,810	33,788	34,977
Sport and recreation		760	760	760	760	760	760	760	760	760	760	760	760	9,120	–	–
Public safety		46	46	46	46	46	46	46	46	46	46	46	46	550	575	598
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		17	17	17	17	17	17	17	17	17	17	17	17	200	207	206
Planning and development		17	17	17	17	17	17	17	17	17	17	17	17	200	207	206
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		280	280	280	280	280	280	280	280	280	280	280	280	3,360	3,471	3,582
Energy sources		275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,409	3,518
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		5	5	5	5	5	5	5	5	5	5	5	5	60	62	64
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	46,760	38,784	40,131
Funded by:																
National Government		2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	31,305	32,233	33,373
Provincial Government		760	760	760	760	760	760	760	760	760	760	760	760	9,120	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (intermediate allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	40,425	32,233	33,373
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		528	528	528	528	528	528	528	528	528	528	528	528	6,335	6,551	6,758
Total Capital Funding		3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	3,897	46,760	38,784	40,131

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN266 Ulundi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand													1		
Cash Receipts By Source															
Property rates	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	151,444	144,504	149,128
Service charges - electricity revenue	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	9,481	113,777	117,532	121,293
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	16,167	11,625	17,235
Rental of facilities and equipment	38	38	38	38	38	38	38	38	38	38	38	38	460	475	490
Interest earned - external investments	189	189	189	189	189	189	189	189	189	189	189	189	2,265	2,339	2,414
Interest earned - outstanding debtors	241	241	241	241	241	241	241	241	241	241	241	241	2,894	3,014	3,229
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	267	267	267	267	267	267	267	267	267	267	267	267	3,200	3,306	3,411
Licences and permits	230	230	230	230	230	230	230	230	230	230	230	230	2,760	2,887	3,013
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	21,615	21,615	21,615	21,615	21,615	21,615	21,615	21,615	21,615	21,615	21,615	21,615	259,385	254,419	281,545
Other revenue	23	23	23	23	23	23	23	23	23	23	23	23	270	279	288
Cash Receipts by Source	46,052	46,052	46,052	46,052	46,052	46,052	46,052	46,052	46,052	46,052	46,052	46,052	552,622	540,378	582,046
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	48,519	39,286	40,543
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	14,326	14,863	15,004
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	51,289	51,289	51,289	51,289	51,289	51,289	51,289	51,289	51,289	51,289	51,289	51,289	615,468	594,528	637,593
Cash Payments by Type															
Employee related costs	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	16,641	199,686	211,068	223,097
Remuneration of councillors	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	19,891	20,532	21,189
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	17,810	17,810	17,810	17,810	17,810	17,810	17,810	17,810	17,810	17,810	17,810	17,810	213,716	226,102	226,102
Acquisition inventory - water and other inventory	173	173	173	173	173	173	173	173	173	173	173	173	2,070	2,138	2,207
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	4,619	4,619	4,619	4,619	4,619	4,619	4,619	4,619	4,619	4,619	4,619	4,619	55,431	57,384	58,897
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	51,331	53,066	54,511
Cash Payments by Type	45,177	45,177	45,177	45,177	45,177	45,177	45,177	45,177	45,177	45,177	45,177	45,177	542,126	570,290	586,003
Other Cash Flows/Payments by Type															
Capital assets	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	58,794	49,905	51,499
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	50,077	50,077	50,077	50,077	50,077	50,077	50,077	50,077	50,077	50,077	50,077	50,077	600,921	620,195	637,502
NET INCREASE/(DECREASE) IN CASH HELD	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	14,547	(25,667)	91
Cash/cash equivalents at the month/year begin:	4,195	5,407	6,620	7,832	9,044	10,256	11,469	12,681	13,893	15,105	16,317	17,530	4,195	18,742	(6,925)
Cash/cash equivalents at the month/year end:	5,407	6,620	7,832	9,044	10,256	11,469	12,681	13,893	15,105	16,317	17,530	18,742	18,742	(6,925)	(6,834)

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.
2. Bulk purchases - Electricity - use detail information from Table SA1
3. Acquisition Inventory - Water & other inventory - use detail information from Table A6 Inventory

KZN266 Ulundi - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN266 Ulundi - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

KZN266 Ulundi - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand														
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication	2		-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication	2		-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication	2		-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication	2		-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication	2		-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication	2		-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

KZN266 Ulundi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			18,850	24,864	4,122	9,555	9,624	9,624	-	-	-
Roads Infrastructure			16,138	21,247	-	9,455	9,455	9,455	-	-	-
Roads			16,138	21,247	-	9,455	9,455	9,455	-	-	-
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			2,713	3,616	4,122	-	-	-	-	-	-
Power Plants			-	753	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	150	-	-	-	-	-	-	-
MV Networks			-	-	4,122	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			2,713	2,713	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	100	170	170	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	100	170	170	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-

Community Assets	93,581	126,068	16,843	21,551	21,551	21,551	37,620	29,336	30,383	
Community Facilities	81,974	101,887	3,251	3,909	3,909	3,909	28,450	29,284	30,330	
Halls	81,974	100,029	3,251	3,909	3,909	3,909	28,450	29,284	30,330	
Centres	-	-	-	-	-	-	-	-	-	
Critches	-	1,858	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	11,607	24,181	13,592	17,642	17,642	17,642	9,170	52	53	
Indoor Facilities	-	12,497	9,227	17,642	11,555	11,555	-	-	-	
Outdoor Facilities	11,607	11,684	4,365	-	6,087	6,087	9,170	52	53	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	3,400	3,140	3,140	3,100	3,203	3,303	
Operational Buildings	-	-	-	3,400	3,140	3,140	3,100	3,203	3,303	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	2,400	1,760	1,760	2,000	2,066	2,132	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	1,000	1,380	1,380	1,100	1,137	1,171	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	200	207	213	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	200	207	213	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	200	207	213	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	1,757	2,828	1,262	500	500	500	220	227	235	
Computer Equipment	1,757	2,828	1,262	500	500	500	220	227	235	
Furniture and Office Equipment	631	1,237	-	600	261	261	300	310	320	
Furniture and Office Equipment	631	1,237	-	600	261	261	300	310	320	
Machinery and Equipment	1,144	2,561	326	1,390	1,390	1,390	2,465	2,552	2,634	
Machinery and Equipment	1,144	2,561	326	1,390	1,390	1,390	2,465	2,552	2,634	
Transport Assets	-	-	-	709	709	709	-	-	-	
Transport Assets	-	-	-	709	709	709	-	-	-	
Land	(1)	(1)	-	-	-	-	-	-	-	
Land	(1)	(1)	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	115,962	157,557	22,554	37,704	37,175	37,175	43,905	35,836	37,088

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

KZN266 Ulundi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
		Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		3,609	7,345	1,645	-	-	-	-	-	-	
Roads Infrastructure		(234)	1,807	1,645	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	
Road Structures		(234)	1,807	1,645	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		3,843	5,539	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		3,843	5,539	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Community Assets		3,187	3,187	-	-	-	-	-	-	-	
Community Facilities		2,204	2,204	-	-	-	-	-	-	-	
Halls		2,204	2,204	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	

Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	983	983	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	983	983	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	196	196	-	13,043	13,043	13,043	-	-	-
Transport Assets	196	196	-	13,043	13,043	13,043	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	6,992	10,729	1,645	13,043	13,043	13,043	-	-
Renewal of Existing Assets as % of total capex		5.7%	6.4%	6.1%	24.9%	25.2%	25.2%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		11.1%	12.5%	5.6%	17.5%	22.0%	22.0%	0.0%	0.0%
References									

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

KZN266 Ulundi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7,895	11,869	30,734	12,978	42,051	42,051	12,405	12,815	13,226
Roads Infrastructure		5,296	7,443	28,333	8,683	38,991	38,991	2,585	2,671	2,757
Roads		5,096	93	2,631	8,583	30,061	30,061	2,540	2,624	2,708
Road Structures		-	7,344	25,701	-	8,905	8,905	-	-	-
Road Furniture		200	6	1	100	25	25	45	47	50
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,246	4,347	2,337	4,171	2,936	2,936	9,800	10,123	10,447
Power Plants		45	4,093	2,141	60	402	402	1,000	1,033	1,066
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		453	-	10	2,000	2,000	2,000	1,300	1,343	1,386
HV Transmission Conductors		911	153	186	-	186	186	-	-	-
MV Substations		170	-	-	1,000	-	-	2,000	2,066	2,132
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		100	-	-	911	348	348	4,000	4,132	4,264
LV Networks		568	101	-	200	-	-	1,500	1,550	1,599
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		231	57	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		231	57	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		122	23	65	124	124	124	20	21	21
Data Centres		122	23	65	124	124	124	20	21	21
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		26	26	28	100	845	845	1,000	1,033	1,066
Community Facilities		-	-	-	100	845	845	1,000	1,033	1,066
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	100	100	100	1,000	1,033	1,066
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	745	745	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-

Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	26	26	28	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	26	26	28	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Other assets	677	275	181	215	155	155	98	101	104	104
Operational Buildings	677	275	181	215	155	155	98	101	104	104
Municipal Offices	289	137	16	215	155	155	98	101	104	104
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	388	138	166	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	53	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	53	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	118	131	164	1,243	1,282	1,282	5,973	6,171	6,370	6,370
Machinery and Equipment	118	131	164	1,243	1,282	1,282	5,973	6,171	6,370	6,370
	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	8,716	12,301	31,161	14,536	44,333	44,333	19,476	20,121	20,766
R&M as a % of PPE & Investment Property		1.4%	3.1%	6.9%	2.6%	9.3%	9.3%	4.1%	3.4%	3.4%
R&M as % Operating Expenditure		1.7%	2.0%	4.9%	2.5%	6.8%	6.8%	4.4%	3.2%	3.2%

KZN266 Ulundi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		58,994	48,939	16,663	52,462	37,462	37,462	21,076	21,772	22,468
Roads Infrastructure		55,711	33,617	15,574	34,371	24,371	24,371	10,986	11,348	11,711
Roads		55,236	33,617	15,574	34,371	24,371	24,371	10,986	11,348	11,711
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		475	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,268	2,811	193	3,352	3,352	3,352	3,352	3,463	3,574
Drainage Collection		1,097	2,166	(1,957)	1,156	1,156	1,156	1,156	1,194	1,232
Storm water Conveyance		171	644	2,149	2,196	2,196	2,196	2,196	2,269	2,342
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,015	12,511	896	14,738	9,738	9,738	6,738	6,961	7,183
Power Plants		122	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,479	11,583	(1,878)	9,243	4,243	4,243	2,743	2,834	2,924
LV Networks		414	928	2,774	5,495	5,495	5,495	3,995	4,127	4,259
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	2,374	24,718	9,348	10,239	10,239	10,239	7,439	7,685	7,931
Community Facilities	1,610	6,133	7,249	3,078	3,078	3,078	1,778	1,837	1,895
Halls	684	4,713	4,012	2,359	2,359	2,359	1,059	1,094	1,129
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	146	225	191	438	438	438	438	453	467
Cemeteries/Crematoria	267	1,146	3,045	160	160	160	160	165	170
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	249	42	-	118	118	118	118	122	126
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	264	7	1	2	2	2	2	3	3
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	763	18,585	2,099	7,161	7,161	7,161	5,661	5,848	6,035
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	763	18,585	2,099	7,161	7,161	7,161	5,661	5,848	6,035
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	865	9,076	1,253	7,838	7,838	7,838	5,333	5,509	5,685
Operational Buildings	865	9,076	1,253	7,838	7,838	7,838	5,333	5,509	5,685
Municipal Offices	865	9,076	1,253	7,838	7,838	7,838	5,333	5,509	5,685
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5	1	1	2	2	2	57	983	1,015
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	5	1	1	2	2	2	57	983	1,015
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	5	1	1	2	2	2	57	983	1,015
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	360	864	483	1,073	1,073	1,073	1,073	1,109	1,144
Computer Equipment	360	864	483	1,073	1,073	1,073	1,073	1,109	1,144
Furniture and Office Equipment	94	822	(25)	902	902	902	702	725	749
Furniture and Office Equipment	94	822	(25)	902	902	902	702	725	749
Machinery and Equipment	270	951	894	1,437	1,437	1,437	937	968	999
Machinery and Equipment	270	951	894	1,437	1,437	1,437	937	968	999
Transport Assets	63	377	557	437	437	437	437	452	466
Transport Assets	63	377	557	437	437	437	437	452	466
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	63,025	85,747	29,174	74,391	59,391	59,391	37,055	39,202	40,457

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

KZN266 Ulundi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		1								
R thousand										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		--	--	2,848	1,270	1,270	1,270	--	--	--
Roads Infrastructure		--	--	2,848	1,270	1,270	1,270	--	--	--
Roads		--	--	2,848	1,270	1,270	1,270	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--	--	--
Waste Transfer Stations		--	--	--	--	--	--	--	--	--
Waste Processing Facilities		--	--	--	--	--	--	--	--	--
Waste Drop-off Points		--	--	--	--	--	--	--	--	--
Waste Separation Facilities		--	--	--	--	--	--	--	--	--
Electricity Generation Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--	--	--
Rail Structures		--	--	--	--	--	--	--	--	--
Rail Furniture		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Sand Pumps		--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--
Promenades		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--

Community Assets					311	311	311	2,855	2,949	3,043
Community Facilities					311	311	311	2,855	2,949	3,043
Halls					311	311	311	2,855	2,949	3,043
Centres										
Crièches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment	156	156								
Machinery and Equipment	156	156								
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	156	156	2,848	1,581	1,581	1,581	2,855	2,949	3,043
Upgrading of Existing Assets as % of total capex		0.1%	0.1%	10.5%	3.0%	3.1%	3.1%	6.1%	7.6%	7.6%
Upgrading of Existing Assets as % of deprecn"		0.2%	0.2%	9.8%	2.1%	2.7%	2.7%	7.7%	7.5%	7.5%
References										

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

KZN266 Ulundi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		–	–	–				
Vote 2 - Finance and Admin		720	744	768				
Vote 3 - Internal Audit		–	–	–				
Vote 4 - Community and Social Services		32,760	33,736	34,924				
Vote 5 - Sport & Recreation		9,120	–	–				
Vote 6 - Public Safety		550	575	598				
Vote 7 - Housing		–	–	–				
Vote 8 - Health		–	–	–				
Vote 9 - Planning & Development		200	207	206				
Vote 10 - Road Transport		–	–	–				
Vote 11 - Energy Sources		3,300	3,409	3,518				
Vote 12 - Waste Water Management		–	–	–				
Vote 13 - Waste Management		110	114	117				
Vote 14 - Other		–	–	–				
Vote 15 - Finance and Admin2		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		46,760	38,784	40,131	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Executive & Council								
Vote 2 - Finance and Admin								
Vote 3 - Internal Audit								
Vote 4 - Community and Social Services								
Vote 5 - Sport & Recreation								
Vote 6 - Public Safety								
Vote 7 - Housing								
Vote 8 - Health								
Vote 9 - Planning & Development								
Vote 10 - Road Transport								
Vote 11 - Energy Sources								
Vote 12 - Waste Water Management								
Vote 13 - Waste Management								
Vote 14 - Other								
Vote 15 - Finance and Admin2								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		46,760	38,784	40,131	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

[illegible]

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PART 2

OVERVIEW OF ANNUAL BUDGET PROCESS

- Process to prepare the budget**

The budget and IDP process occurred according to the budget timetable approved by Council in August 2024.

TIME SCHEDULE OF KEY DEADLINES Mayor to Table in Council 10 Months Prior to Start of Budget Year		
Month	Ulundi Local Municipality –KZN 266	Budget Year __2026/2027
	Mayor and Council	Administration - Municipality
10 July 2025	Municipal website update	Publish the SDBIP on the Municipal website Sec 14(1)(c)(ii) PPMR
31 July 2025	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53 Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality begin planning for next three-year budget MFMA s 68, 77 Accounting officers and senior officials of municipality and entities review options and contracts for service delivery MSA s 76-81
14 August 2025	Sec75(1)(d) and 75	Signed S56 Managers Performance agreements and Scorecard submitted to cogta Sec 75(1)(d) and 75 MFMA
26 August 2025	Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended Mayor establishes committees and consultation forums for the budget process	Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process
	Council to consider Annual Performance Report and Draft Unaudited Annual report Sec 166 MFMA and Reg 13(2)(a) PPMR	Submit Annual Performance and Draft Annual Report to AG and cogta , Place Draft Annual report on website Circular 63 and Sec75(1)(a)and 75(2)MFMA
29 September2025 /28 October 2025	Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
13November2025/ 10December 2025	Council finalises tariff (rates and service charges) policies for next financial year MSA s 74, 75 Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP	Accounting officer submits draft budget and plans for next financial year to the Mayor for tabling Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others Accounting officer to notify relevant municipalities of projected allocations for next three budget years
12 January 2026	Budget Steering Committee meeting	Budget Steering Committee meet to discuss Mid -year report
14 January 2026		Manco to meet and consider the performance for each department and consider amendments

20 January 2026	Audit Committee Meeting	Auditing committee meets to consider Mid-year Performance report , Annual report and submit to council
23 January 2026	Mayor tables in the municipal council Mid-year report for the year MFMA se c72	Budget offices of municipality reviews actual against the budget for the first 6 months of the financial year 25 January 2025 submission to NT and PT
		Mid-year Performance Report and Audited Annual Report submitted to councils by PMS . Sec 71(1) and 166 MFMA Reg 13(2)(a)PPMR
30 January 2026	Section 75 of the MFMA Municipal website update	Municipality to place Mid-year document on the municipal website
29 January 2026 05 February 2026	Consultation with national and provincial treasuries and finalise sector plans for electricity	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget. Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
10 February 2026	Bilateral engagements on Mid-year report for the year -MFMA sec72	Municipality and Provincial Treasury meet to discuss Mid-year budget report
16 February 2026	Regulation 28(1) PPMR	Mid-term Performance assessment of Section 54/56 managers (Formal) and Annual Performance Assessment for 54 and 56 Managers for previous financial year Reg 28(1) PPMR

20 February 2026	Budget Steering Committee meeting	Budget Steering Committee meet to discuss Budget adjustment
26 February 2026	Mayor tables in the municipal council adjustment budget for the year	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
	Council approved the revised SDBIP/IDP/ performance agreements in line with Mid-year adjustments	PMS submit amended SDBIP and Performance for adoption and approval by mayor and council Sec 73(3) MFMA
05 March 2026	Section 75 of the MFMA Municipal website update	Municipality to place Adjustment budget document on the municipal website
13 March 2026	Bilateral engagements on Budget Adjustment report for the year - MFMA sec28	Municipality and Provincial Treasury meet to discuss Adjustment budget
16 March 2026	Budget Steering Committee meeting	Budget Steering Committee meet to discuss Draft budget
25 March 2026	MPAC Meeting	Consideration of the Oversight report by MPAC Sec 129(1) MFMA
27 March 2026	Mayor tables in the municipal council draft budget for the year and draft annual report	Accounting officer incorporates any changes in prices for bulk resources as communicated by 15 March 2026 MFMA s 42
31 March 2026 31	Council Meeting to adopt the Oversight report Sec 129 (1)	Submission of the oversight report to council for adoption Sec 129(1)

	Sec 16 & 17 MFMA	Draft SDBIP and Organizational Score for inclusion into draft IDP
03 April 2026	Section 75 of the MFMA Municipal website update	Municipality to place Draft budget & draft annual report document on the municipal website
07 April 2026	Website update Sec 75(1) (a)	Uploaded of the of the oversight report in municipality website
14 April 2026	Sec 129(1)	Submission of the Oversight report to AG,KZN Treasury and Cogta
15 April 2026	Accounting officer assists the Mayor in revising budget documentation & Budget related policies in accordance with consultative processes and taking into account the results from the third quarterly review of the current year (Engagement with Provincial Treasury on the tabled draft budget in order to have inputs before budget is finalized)	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
28 April 2026	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
12 May 2026	Budget Steering Committee meeting	Budget Steering Committee meet to discuss Final budget
18 May 2026	Bilateral engagements between provincial and municipality for Draft Budget 2027	Municipality and Provincial Treasury meet to discuss Draft Budget
29 May 2026	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, taking into account any hearings or recommendations of the council of the parent municipality MFMA s 87	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature
29 May 2026	Council to consider and approve organizational score card with IDP of the following year Sec 25 MSA	Accounting officer submit the Organizational score card for inclusion in the IDP
29 May 2026	Council must approve annual budget and Final Annual Report by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26, 53	Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 69; MSA s 57
26 June 2026	Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. MFMA s 53; MSA s 38-45, 57(2) Council must finalize a system of delegations. MFMA s 59, 79, 82; MSA s 59-65	Accounting officers of municipality and entities publishes adopted budget and plans and Annual report MFMA s 75, 87
05 June 2026	Section 75 of the MFMA Municipal website update	Municipality to place adopted budget document on the municipal website

12 June 2026	Submission of the SDBIP to the Mayor	Accounting officer submit the SDBIP Sec 69(a) MFMA
26 June 2026	Mayor and Exco approves the SDBIP for the following financial year Sec 53(1)(c)	SDBIP is submitted to the Mayor for approval

The Budget and MTREF was also prepared taking cognizance of the contents of the LG: MFMA, Act No. 56 of 2003, Circular No.134 and the MFMA Budget Formats Guide received from National Treasury.

Service Delivery and Budget Implementation Plan

Section 1 of the Local Government: Municipal Finance Management Act (No.56 of 2003) defines the SDBIP as:

“a detailed plan approved by the mayor of a municipality in terms of section 53 (1)(c)(ii) for implementing the municipality’s delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

- (a) Projections for each month of-
 - (i) Revenue to be collected, by source; and
 - (ii) Operational and capital expenditure, by vote;
- (b) Service delivery targets and performance indicators for each quarter”.

The municipal manager is responsible for the preparation of the SDBIP, which must be legally submitted to the mayor for approval once the budget has been approved by the council (around end-May or early-June). However, the municipal manager should start the process to prepare the top layer of the SDBIP no later than the tabling of the budget (around March or earlier) and preferably submit a Final SDBIP to the mayor by 1 May (for initial approval). Once the budget is approved by the Council, the municipal manager should merely revise the approved Final SDBIP and submit for final approval within 14 days after the approval of the budget.

The mayor should therefore approve the final SDBIP and performance agreements simultaneously, and then make the SDBIP and performance agreement of the municipal manager public within 14 days, preferably before 1 July. Note that it is only the top layer (of high-level) detail of the SDBIP that is required to be made public. It is the output and goals made public in the SDBIP that will be used to measure performance on a quarterly basis during the financial year. Note that such in-year monitoring is meant to be a light form of monitoring. The council should reserve its oversight role over performance at the end of the financial year, when the mayor tables the annual report of the municipality.

The in-year monitoring is designed to pick up major problems only and aimed at ensuring that the mayor and municipal manager are taking corrective steps when any unanticipated problems arise. The SDBIP serves a critical role to focus both the administration and council on outputs by providing clarity of service delivery expectations, expenditure and revenue requirements, service delivery targets and performance indicators.

The SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community. A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. It enables the municipal manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality.

The SDBIP should therefore determine (and be consistent with) the performance agreements between the mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the mayor. It must also be consistent with outsourced service delivery agreements such as municipal entities, public-private partnerships, service contracts and the like.

OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTERGRATED DEVELOPMENT PLAN

All budgeted projects are in the IDP and will be included in the Final Service Delivery and Budget Implementation Plan for 2026/2027. There is an alignment of the documents IDP, SDBIP and Final budget for 2026/2027 financial year.

OVERVIEW OF BUDGET ASSUMPTIONS

- In January 2010, Cabinet adopted 12 outcomes within which to frame public service delivery priorities and targets. Cabinet ministers have signed performance agreements linked to these outcomes. More detailed delivery agreements have since been developed to extend targets and responsibilities to national and provincial departments, agencies and municipalities. The municipality is expected to take the 12 outcomes into consideration when reviewing the IDP and developing the annual Budget for the 2025/2026 MTREF.

Hereunder follows the 12 outcomes, together with examples of areas where the municipality have a role to play in either contributing directly to the realization of the outcomes or facilitating the work of national and provincial departments in realizing them.

Outcomes of Government-role of Local Government

No Description Role of Local Government

Improve the quality of basic education • Facilitate the building of new schools by:

- Participating in needs assessments
- Identifying appropriate land
- Facilitating zoning and planning processes
- Facilitate the eradication of municipal service backlogs in schools by extending appropriate bulk infrastructure and installing connections

Improve health and life expectancy many Municipalities perform health functions on behalf of provinces:

- Strengthen effectiveness of health services by specifically enhancing TB treatments and expanding HIV and AIDS prevention and treatments.
- Municipalities must continue to improve Community Health Service infrastructure by providing clean water, sanitation and waste removal services.

All people in South Africa protected and feel safe:

- Facilitate the development of safer communities through better planning and enforcement of municipal by laws.
- Direct the traffic control function towards policing high risk violations-rather than revenue collection
- Metro police services should contribute by:
 - Increasing police personnel
 - Improving collaboration with SAPS
 - Ensuring rapid response to reported crimes

Decent employment through inclusive economic growth:

- Create an enabling environment for investment by streamlining planning application processes.
- Ensure proper maintenance and rehabilitation of essential services infrastructure.
- Ensure proper implementation of the EPWP at municipal level
- Design service delivery processes to be labour intensive
- Improve procurement systems to eliminate corruption and ensure value for money
- Utilize community structures to provide services

A skilled and capable workforce to support inclusive growth:

- Develop and extend intern and work experience programmes in municipalities.
- Link municipal procurement to skills development initiatives

An efficient, competitive and responsive economic infrastructure network:

- Ring-fence water, electricity and sanitation functions so as to facilitate cost-reflecting pricing of these services

- Ensure urban spatial plans provide for commuter rail corridors, as well as other modes of public transport
- Maintain and expand water purification works and wastewater treatment works in line with growing demand
- Cities to prepare to receive the devolved public transport function
- Improve maintenance of municipal road networks.

Vibrant, equitable and sustainable rural communities and food security:

- Facilitate the development of local markets for agricultural produce
- Improve transport links with urban centres so as to ensure better economic integration
- Promote home production to enhance food security
- Ensure effective spending of grants for funding extension of access to basic services.

Sustainable human settlements and improved quality of household life:

- Cities must prepare to be accredited for the housing function.
- Develop spatial plans to ensure new housing developments are in line with national policy on integrated human settlements
- Participate in the identification of suitable land for social housing.
- Ensure capital budgets are appropriately prioritized to maintain existing services and extend services.

A response and, accountable, effective and efficient local government system:

- Adopt IDP planning processes appropriate to the capacity and sophistication of the municipality
- Implement the community work programme
- Ensure ward committees are representative and fully involved in community consultation processes around the IDP, budget and other strategic service delivery issues.
- Improve municipal financial and administrative capacity by implementing competency norms and standards and acting against incompetence and corruption.

Protection and enhancement of environmental assets and natural resources:

- Develop and implement water management plans to reduce water losses.
- Ensure effective maintenance and rehabilitation of infrastructure
- Run water and electricity saving awareness campaigns
- Ensure proper management of municipal commonage and urban open spaces
- Ensure development does not take place on wetlands.

A better South Africa, a better and safer Africa and world

- Role of Local Government is fairly limited in this area. Must concentrate on:
- Ensuring basic infrastructure is in place and properly maintained.
- Creating an enabling environment for investment.

A development-orientated public service and inclusive citizenship

- Continue to develop performance monitoring and management systems.
- Comply with legal financial reporting requirements
- Review municipal expenditures to eliminate wastage
- Ensure councils behave in ways to restore community trust in Local Government.

a. The following budget assumptions have a major influence on the annual budget:

- It will take some time for the economic upturn to flow through to increased municipal revenues and better cash flows.
- The increased high cost to move waste from the refuse transfer stations, to the regional refuse site.
- The excessive increases in the tariffs of bulk electricity purchases in the next three budget years, are putting pressure on the Council's Final operating expenditure budget.
- The increases in property rates and other tariffs are likely to be counter-productive, resulting in higher levels of non-payment and increased bad debts.

Overview of Budget funding

Medium term outlook: operating revenue

The following table is a breakdown of the operating revenue and operating expenditure 2026/2027:

Revenue - Grants	Amount	'R	Own revenue	Amount	'R
Equitable Share	245 735 000.00		Property rates	159 996 000.00	
Financial Management Grant	2 200 000.00		Electricity revenue	123 843 000.00	
Extended Public Work Programme	2 983 000.00		Refuse revenue	12 870 000.00	
Provincialisation Of Libraries	1 118 000.00		Licences and permits		
Community Library	1 756 000.00		Fines, penalties and forfeits	3 200 000.00	
Sport Infrastructure - Provincialisation	10 488 000.00		Other		
TOTAL	264 280 000.00		TOTAL	299 909 000.00	

Council approved budget is mainly funded by government grants which amounts to R264 280 000,00 & own revenue from service charges of R299 909 000.00. This table exclude the MIG capital expenditure of R38 031 000.00

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the provision of goods and services such as electricity, and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges such as building plan fees, licenses and permits etc.

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a **90** per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirement;
- The Property Rates Policy in terms of the Municipal Property Rates Act,2004 (Act 6 of 2004) (MPRA), and

- The ability to extend new services and obtain cost recovery levels.
- The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2026/2027 MTREF on the different revenue categories are:

“ The City of Heritage ”



ULUNDI MUNICIPALITY SCHEDULE OF TARIFFS AND CHARGES FOR 2026/2027 FINANCIAL YEAR				
DESCRIPTION	New Tarrif 01/07/2025 - 30/06/2026 Rounded Off	INCRE ASE 01/07/ 2026- 30/06/ 2027	New Tarrif 01/07/202 6 - 30/06/202 7	New Tarrif 01/07/2026 - 30/06/2027 Rounded Off
Community Services				
Community Hall where entrance is free (Per Hour)	231.00	3.4%	238.85	239.00
Community Hall (Wedding - 8hrs)	3 830.00	3.4%	3 960.22	3 960.00
Community Hall (Wedding Additional Costs Per hour)	231.00	3.4%	238.85	239.00
Community Hall (Government) (Per day)	209.00	3.4%	216.11	216.00
Political Meetings	231.00	3.4%	238.85	239.00
Community Hall where entrance fee is charged (Per Hour)	282.00	3.4%	291.59	292.00
Community Hall (Memorial/Funeral Services) (Per Day)	2 412.00	3.4%	2 494.01	2 494.00

Community Hall Hire Services (Refuse Collections & Cleansing)	274.00	3.4%	283.32	283.00	
Hall Hire Deposit (Refundable)	1 147.00	3.4%	1 186.00	1 186.00	
Hall Hire Deposit (Refundable) - Where Entrance fee is charged	1 523.00	3.4%	1 574.78	1 575.00	
Office Space at Ulundi Business Centre (MPCC next to New Taxi Rank)	4 177.00	3.4%	4 319.02	4 319.00	
Sports stadium (Day Game) - SAFA Local) (per hour)	110.00	3.4%	113.74	114.00	
Sport stadium (Day Game) (per hour)	266.00	3.4%	275.04	275.00	
Sports stadium (Night Game) (per hour)	266.00	3.4%	275.04	275.00	
Sports stadium (PSL League Game)	9 624.00	3.4%	9 951.22	9 951.00	
Soccer field (Prince Sikhalelumuzi) (Day Game) (Per Hour)	132.00	3.4%	136.49	137.00	
Soccer field (Prince Sikhalelumuzi) (Night Game) (Per Hour)	132.00	3.4%	136.49	137.00	
Open Space (Next to Multipurpose)	9 624.00	3.4%	9 951.22	9 951.00	
Open Space (Between the Main Stadium and soccerfields)	9 634.00	3.4%	9 961.56	9 962.00	
Parks (Per Hour)	231.00	3.4%	238.85	239.00	
Tournaments (Per Day)	1 674.00	3.4%	1 730.92	1 731.00	
Stadium (events) (charged according to type of event subject to assessment)	15 660 - 57 420		15 660 - 57 420	15 660 - 57 420	
Festivals	41	3.4%	43 138.48	43 138.00	
Big Events	57	3.4%	59 315.41	59 315.00	
Refuse Collection charge Stadium hire(non - refundable)	6 241.00		6 241.00	6 241.00	
Refuse Collection Charge Hall Hire (Non- refundable)	325.00		325.00	325.00	
Library activity room (Per Hour)	79.00	3.4%	81.69	82.00	
Cyber Café Printings	3.00	0.0%	3.00	3.00	
Scannings	4.00	0.0%	4.00	4.00	
Laminating	8.00	0.0%	8.00	8.00	
CEMETERY FEES					
Cemetary - 12 years and older	1 326.00	3.4%	1 371.08	1 371.00	
Cemetary - under 12 years	798.00	3.4%	825.13	825.00	
REFUSE REMOVAL/ BUILDING RUBBLE					
Refuse Removal - Domestic	121.00	3.4%	125.11	125.00	

Refuse Removal - commercial	746.00	3.4%	771.36	771.00	
Refuse Removal (B&B)	339.00	3.4%	350.53	351.00	
Refuse Removal - Babanango (Developed)	3 104.00	3.4%	3 209.54	3 210.00	
Refuse Removal - commercial bulk more than twice a week	8 922.00	3.4%	9 225.35	9 225.00	
Refuse Removal - Babanango (Developed)	3 104.00	3.4%	3 209.54	3 210.00	
Refuse Removal - commercial bulk more than three a week	8 922.00	3.4%	9 225.35	9 225.00	
Refuse Removal - Government bulk	9 518.00	3.4%	9 841.61	9 842.00	
Refuse Removal - Government semi-bulk	7 003.00	3.4%	7 241.10	7 241.00	
Refuse Removal - Government	930.00	3.4%	961.62	962.00	
Building Rubble Commercial non-refundable (New building and renovation)	4 000.00		4 000.00	4 000.00	
Building Rubble Residential non-refundable (New building and renovation)	1 500.00		1 500.00	1 500.00	
Building Rubble - Residential (New Building) - (1 - 10)	1 606.00	3.4%	1 660.60	1 661.00	
Building Rubble - Residential (New Building) - (1 - 10)	3 212.00	3.4%	3 321.21	3 321.00	
Building Rubble - Residential (Renovations) - (11 - 20)	1 606.00	3.4%	1 660.60	1 661.00	
Building Rubble - Residential (New Building) - (1 - 10)	3 212.00	3.4%	3 321.21	3 321.00	
Building Rubble - Commercial (New Building) - (1 - 50 m2)	3 212.00	3.4%	3 321.21	3 321.00	
Building Rubble - Commercial (New Building) - (51 - 1000 m2)	6 423.00	3.4%	6 641.38	6 641.00	
Building rubble - Commercial(Renovations) - (1 - 9 m2)	3 212.00	3.4%	3 321.21	3 321.00	
Building Rubble - Commercial (New Building) - (51 - 1000 m2)	6 423.00	3.4%	6 641.38	6 641.00	
Building Rubble - Residential (New Building) - above 20m2 (per square metre)	30.00		30.00	30.00	
Building Rubble - Residential (Renovation) - above 20 m2 (per square metre)	50.00		50.00	50.00	
Building Rubble - Commercial (New Building) - above 1000 m2(per square metre)	50.00		50.00	50.00	
Building Rubble - Commercial (New Building) - 1000 m2(per square metre)	80.00		80.00	80.00	
Service charge for cleaning of Vacant Land	250.00		250.00	250.00	
CORPORATE SERVICES					
TRADERS					
Permit fees: Annually	177.00	3.4%	183.02	183.00	

Business Licenses (Formal Traders): Annually	887.00	3.4%	917.16	917.00	
Business Registration Fee	887.00	3.4%	917.16	917.00	
Business Licenses (Informal Traders): Annually	177.00	3.4%	183.02	183.00	
Rent (tent): Monthly	76.00	3.4%	78.58	79.00	
Rent (informal traders): Wendy houses	115.00	3.4%	118.91	119.00	
Informal Business - Market stall fee (Monthly)	923.00	3.4%	954.38	954.00	
RENTALS					
RENTAL FOR MUNICIPAL HOUSES (Per one room)	1 198.00	3.4%	1 238.73	1 239.00	
STORAGE RENTAL	3 768.00	3.4%	3 896.11	9 896.00	
TAXI / BUS FEES					
Taxi permit fees (Annaually)	470.00	3.4%	485.98	486.00	
Bus permit fee (Annually)	842.00	3.4%	870.63	871.00	
TECHNICAL SERVICES					
ELECTRICITY METERS / CONNECTIONS					
Pre-paid meter installation (Single Phase)	3 750.00	3.4%	3 877.50	3 878.00	
Pre-paid meter installation (Three Phase)	11 249.00	3.4%	11 631.47	11 631.00	
Reconnection fee (RES)	470.00	3.4%	485.98	486.00	
Reconnection fee (BUS)	960.00	3.4%	992.64	993.00	
Temporary connection	1 506.00	3.4%	1 557.20	1 557.00	
Meter Tampering (RES) - First Offence	10 430.00	3.4%	10 784.62	10 785.00	
Meter Tampering (RES) - Second Offence	15 645.00	3.4%	16 176.93	16 177.00	
Meter Tampering (RES)- Third Offence					
Meter Tampering (BUS) - First Offence	19 087.00	3.4%	19 735.96	19 736.00	
Meter Tampering (BUS) - Second Offence	29 517.00	3.4%	30 520.58	30 521.00	
Meter Tampering (BUS)- Third Offence					
Replacement of broken/removed meter seals	1 408.00	3.4%	1 455.87	1 456.00	
Replacement of lost/damaged prepayment meter key pad	1 439.00	3.4%	1 487.93	1 488.00	

Test electricity meters	2 420.00	3.4%	2 502.28	2 502.00	
ELECTRICITY SUPPLY					
ELECTRICITY SUPPLIED THROUGH A CONVENTIONAL METER					
Domestic electricity consumption (Kwh)			2.02		
Domestic electricity basic charge (Month)			431.34		
Commercial basic charge <40KVA (Month)			1.71		
Commercial basic charge >40KVA (Month)			2.20		
Commercial demand kVA charge <40KVA (Low demand)			267.18		
Commercial demand kVA charge >40KVA (High demand)			415.40		
Commercial electricity consumption <40KVA (Low Demand kWh)			2.49		
Commercial electricity consumption <40KVA (High Demand kWh)			2.55		
Commercial electricity consumption >40KVA (Low Demand kWh)			1.19		
Commercial electricity consumption >40KVA (High Demand kWh)			1.46		
Road crossing (Per Square Meter)	3 000.00		3000	3 000.00	
PREPAID ELECTRICITY (Per kWh)					
All domestic customers			1.85		
Indigent customers			120.09c/kh		
All commercial customers (Low Demand)			2.17		
All commercial customers (High Demand)			2.23		
TOWN PLANNING DEVELOPMENT & REAL ESTATE					
BUILDING PLANS & BUILDING OCCUPATION					
Application fee: Residential development (Per Squar Meter)	24.00	3.4%	24.82	25.00	
Application fee: Commercial development (Per Squar Meter)	30.00	3.4%	31.02	31.00	
Application fee: As-Built Building Plans (Per Squar Meter) - Residential	209.00	3.4%	216.11	216.00	
Application fee: As-Built Building Plans (Per Squar Meter) - Commercial	522.00	3.4%	539.75	540.00	

Occupation Certificate for all developments (Excluding As-Built) - Residential	417.00	3.4%	431.18	431.00	
Occupation Certificate for all developments (Excluding As-Built) - Commercial	522.00	3.4%	539.75	540.00	
ALL OTHER BUILDING WORK (PLANS) - NOTE: (FIXED FEES ARE FOR NON-PROFIT ORGANISATIONS ONLY)					
0 - 500m ² (Fixed Fee)	1 376.00	3.4%	1 422.78	1 423.00	
0 - 500m ² (Per square meter)	25.00	3.4%	25.85	26.00	
500m ² - 2000m ² (Fixed Fee)	4 589.00	3.4%	4 745.03	4 745.00	
500m ² - 2000m ² (Per square meter)	25.00	3.4%	25.85	26.00	
2000m ² - 5000m ² (Fixed Fee)	7 649.00	3.4%	7 909.07	7 909.00	
2000m ² - 5000m ² (Per square meter)	25.00	3.4%	25.85	26.00	
Above 5000m ² (Fixed Fee)	12 235.00	3.4%	12 650.99	12 651.00	
Above 5000m ² (Per square meter)	28.00	3.4%	28.95	29.00	
Fences (Fixed Fee)	244.00	3.4%	252.30	252.00	
Fences (Per meter)	24.00	3.4%	24.82	25.00	
OUTDOOR ADVERTISING					
APPLICATION FEE:					
Permanent Advertsing Signs:					
Posters and Flags	500.00		500.00	500.00	
Billboard: Non-Illuminated sign (per face)	1 200.00		1 200.00	1 200.00	
Billboard:LED/Illuminated/Digital/Electronic sign (per face)	1 600.00		1 600.00	1 600.00	
Meduim and Small signs (per face)	320.00		320.00	320.00	
Flags (per sign)	280.00		280.00	280.00	
Banner (Per sign)	150.00		150.00	150.00	
Meduim and Small signs (per face)	850.00		850.00	850.00	
Super Large and Grantly signs (per face)	1 800.00		1 800.00	1 800.00	
Temporal Advertising Signs:					
Posters (10 days) - per poster	R30		R30	R30	
Flags (10 days) - per flag	R50		R50	R50	

Trailer (per face and per month)	750.00		750.00	750.00	
Election Posters: Application fee (per political party) (non-refundable)	10 000.00		10 000.00	10 000.00	
RENTAL FEES					
Annual Rental					
Business Advertisement on road reserve (per board)	1 256.00	3.4%	1 298.70	1 299.00	
Banner (per sign)	156.00	3.4%	161.30	161.00	
Flags (per sign)		3.4%	-		
On premises Business Advertisement (Annual fee)	627.00	3.4%	648.32	648.00	
Monthly Rental					
Billboard monthly non-Illuminated (per square meter)	113.00		113.00	113.00	
Billboard monthly LED/Illuminated/Digital/Electronic sign (Per square meter)	339.00		339.00	339.00	
MAPPING					
Basic search fee	25.00	3.4%	25.85	26.00	
A0 Map photocopy	88.00	3.4%	90.99	91.00	
A1 Map photocopy	74.00	3.4%	76.52	77.00	
A2 Map photocopy	63.00	3.4%	65.14	65.00	
A3 Map photocopy	49.00	3.4%	50.67	51.00	
A4 Map photocopy	39.00	3.4%	40.33	40.00	
A0 Map photocopy (colour copies)	125.00	3.4%	129.25	129.00	
A1 Map photocopy (colour copies)	104.00	3.4%	107.54	108.00	
A2 Map photocopy (colour copies)	94.00	3.4%	97.20	97.00	
A3 Map photocopy (colour copies)	73.00	3.4%	75.48	75.00	
A4 Map photocopy (colour copies)	52.00	3.4%	53.77	54.00	
A0 Map print	125.00	3.4%	129.25	129.00	
A1 Map print	104.00	3.4%	107.54	108.00	
A2 Map print	94.00	3.4%	97.20	97.00	
A3 Map print	73.00	3.4%	75.48	75.00	
A4 Map print	52.00	3.4%	53.77	54.00	

A0 Map scan	73.00	3.4%	75.48	75.00	
A1 Map scan	63.00	3.4%	65.14	65.00	
A2 Map scan	52.00	3.4%	53.77	54.00	
A3 Map scan	42.00	3.4%	43.43	43.00	
A4 Map scan	31.00	3.4%	32.05	32.00	
Data CD	31.00	3.4%	32.05	32.00	
DEVELOPMENT APPLICATIONS					
Consent in terms of a Scheme: Basic fee	3 764.00	3.4%	3 891.98	3 892.00	
Subdivision of Land up to 5 pieces land: Basic fee	3 764.00	3.4%	3 891.98	3 892.00	
: Plus per subdivision and remainder	251.00	3.4%	259.53	260.00	
Subdivision of Land over 5 pieces land: Basic fee	5 018.00	3.4%	5 188.61	5 189.00	
: Plus per subdivision and remainder	150.00	3.4%	155.10	155.00	
Subdivision of Government-subsidized Townships for Low-Income Housing Projects: Basic fee	200.00	3.4%	206.80	207.00	
: Plus per subdivision and remainder	24.00	3.4%	24.82	25.00	
Consolidation of Land simultaneously: Basic fee	627.00	3.4%	648.32	648.00	
: Plus per component	63.00	3.4%	65.14	65.00	
Subdivision and Consolidation of Land Simultaneously: Basic fee	4 391.00	3.4%	4 540.29	4 540.00	
: Plus per component and remainder	313.00	3.4%	323.64	324.00	
Cancellation of Approved Layout Plan: Basic fee	1 255.00	3.4%	1 297.67	1 298.00	
Relaxation of Building Line: Basic fee per side	2 608.00	3.4%	2 696.67	2 697.00	
Relaxation of Municipal Omnibus Servitudes: Basic fee	251.00	3.4%	259.53	260.00	
Preparation of Service Agreements: Basic fee	1 255.00	3.4%	1 297.67	1 298.00	
Alteration, Suspension and Deletion of Conditions of Title relating to Land: Basic fee	3 763.00	3.4%	3 890.94	3 891.00	
Alteration, Suspension and Deletion of Conditions of Approval relating to Land: Basic fee	3 763.00	3.4%	3 890.94	3 891.00	
Development Situated Outside the area of the Scheme: Basic fee	3 763.00	3.4%	3 890.94	3 891.00	
Closure of Municipal Road: Basic fee	3 763.00	3.4%	3 890.94	3 891.00	
Closure of Public Place: Basic fee	3 763.00	3.4%	3 890.94	3 891.00	
Application for Rezoning: Less than 1ha	3 763.00	3.4%	3 890.94	3 891.00	

: 1ha - 5ha	036.00	10	3.4%	10 377.22	10 377.00	
: 5ha - 10ha	071.00	20	3.4%	20 753.41	20 753.00	
: 10ha and above	089.00	25	3.4%	25 942.03	25 942.00	
Administrative Contravention Penalty - Once-off Penalty at the date of notice		500.00		500.00	500.00	
Administrative Daily Contravention Penalty - Dailly after seven days of notification		500.00		500.00	500.00	
Relaxation of Scheme Clauses (per Clause)		5 215.00	3.4%	5 392.31	5 392.00	
Issuing of a Zoning Certificate		522.00	3.4%	539.75	540.00	
WAYLEAVE APPLICATIONS						
Processing of Wayleave applications: Basic fee (up to 1km service installation)		615.00	3.4%	635.91	636.00	
Additional fee (per extra km or part thereof)		615.00	3.4%	635.91	636.00	
Processing of application of temporary closure of the road for construction purposes		694.00	3.4%	717.60	718.00	
PROTECTION SERVICES						
LEARNERS LICENSE TESTING CENTRE						
Learners License Application		150.00	0.0%	150.00	150.00	
Learners License Issued		60.00	0.0%	60.00	60.00	
Duplicate Learners License		80.00	0.0%	80.00	80.00	
Driving License Issued and Renewals		250.00	0.0%	250.00	250.00	
PRDP Application		150.00	0.0%	150.00	150.00	
Temporal Drivers License		90.00	0.0%	90.00	90.00	
Drivers License Application CODE C1, EC		300.00	0.0%	300.00	300.00	
PRDP Fingerprint		70.00	0.0%	70.00	70.00	
Drivers License Application CODE B and EB		250.00	0.0%	250.00	250.00	
FINANCIAL SERVICES						
RATES RANDAGES						
Residential (RES)	0.01999		3.4%	0.02067	-	
Residential: Impermissable Rebates		15	0.0%	15 000.00	-	
Residential: Additional Rebates		45	0.0%	45 000.00	-	
Residential - Owned by organ of state: Additional Rebates		-		-	-	
Industrial Properties	0.03998		3.4%	0.04134	-	
Business and Commercial Properties	0.03998		3.4%	0.04134	-	

Agricultural Properties	0.00549	3.4%	0.00568	-	
Mining Properties	0.03998	3.4%	0.04134	-	
Properties owned by an organ of state and used for Public Service Purposes (PSP)	0.03998	3.4%	0.04134	-	
Public Service Infrastructure (PSI)	0.01999	3.4%	0.02067	-	
Place of Worship (POW) (100% rebates)	0.00549	3.4%	0.00568	-	
Public Benefit Organisation Property	0.00549	3.4%	0.00568	-	
Vacant Land (BUS+RES)	0.03998	3.4%	0.04134	-	
Residential (RES) Pensioners	0.01599	-	0.02067	-	
Indigents 100% rebates (RES)	0.01999	3.4%	0.02067	-	
Customers that qualify for indigent support will receive alleviation as per Council approved Indigent Policy. The alleviation can include property rates, refuse removal and electricity.					
Customers that qualify for pensioners support will receive 20% rebates. The alleviation is limited to property rates					
ADMINISTRATION CHARGES					
Rates Clearance Certificates PSP	600.00	0.0%	600.00	600.00	
Rates Clearance Certificates Residential	600.00	0.0%	600.00	600.00	
Rates Clearance Certificates Vacant Land (Business)	600.00	0.0%	600.00	600.00	
Rates Clearance Certificates Vacant Land (Residential)	600.00	0.0%	600.00	600.00	
Rates Clearance Certificates Agriculture	600.00	0.0%	600.00	600.00	
Deed search report	500.00	0.0%	500.00	500.00	
Valuation certificate report Residential	350.00	0.0%	350.00	350.00	
Valuation certificate report Business	600.00	0.0%	600.00	600.00	
Re-printing of Consumer Statements	20.00	0.0%	20.00	20.00	

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	64 847	76 553	91 504	110 480	110 480	110 480	68 523	123 843	127 929	132 023
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	9 934	10 089	12 594	12 114	12 114	12 114	7 478	12 870	10 640	15 776
Sale of Goods and Rendering of Services	2	525	542	859	702	411	411	371	235	243	251
Agency services	2	1 909	1 554	1 498	2 500	2 500	2 500	1 245	2 400	2 510	2 620
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	29	54	331	1 025	1 025	1 025	361	2 894	3 014	3 229
Interest earned from Current and Non Current Assets	2	5 646	2 318	1 682	2 192	2 192	2 192	1 443	2 265	2 339	2 414
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1 079	1 129	1 232	2 205	2 205	2 205	583	1 826	2 000	2 539
Licence and permits	2	-	152	280	355	355	355	174	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	265	182	1 322	189	189	189	69	-	-	-
Non-Exchange Revenue											
Property rates	2	112 471	114 343	149 555	149 885	154 885	154 885	104 601	159 996	165 519	166 926
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	741	258	906	600	600	600	1 389	3 200	3 306	3 411
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	211 163	277 867	241 423	222 682	253 427	253 427	224 599	258 542	254 419	281 545
Interest	2	2 502	2 339	3 487	3 254	7 254	7 254	2 478	3 250	3 465	3 620
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(41)	2 637	307	-	-	-	-	-	-	-
Other Gains	2	-	-	23 829	-	47 751	47 751	34 072	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		411 069	490 017	530 809	508 183	595 389	595 389	447 387	571 320	575 384	614 354
Expenditure											
Employee related costs	2	156 453	167 307	177 243	190 207	190 206	190 206	124 304	199 686	211 068	223 097
Remuneration of councillors	2	17 022	17 805	18 324	18 358	19 108	19 108	13 951	19 891	20 532	21 189
Bulk purchases - electricity	2	113 324	133 592	153 766	170 966	170 966	170 966	117 015	185 840	196 611	196 611
Inventory consumed	2,8	6 916	8 716	8 129	6 348	7 212	7 212	3 466	7 059	7 292	7 525
Debt impairment	2,3	24 470	26 478	72 796	26 584	26 584	26 584	-	27 462	28 368	29 276
Depreciation, amortisation and impairment	2	60 917	85 747	29 174	74 391	59 391	59 391	16 261	37 055	39 202	40 457
Interest, Dividends and Rent on Land	2	8 235	2 312	14 133	-	5 500	5 500	10 011	-	-	-
Contracted services	2	65 943	138 483	110 101	45 979	124 134	124 134	93 938	47 842	49 524	50 836
Transfers and subsidies	2	524	286	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	6 705	1 691	8 164	3 562	5 158	5 158	14 638	51 500	53 200	54 902
Operational costs	2	46 435	47 296	50 137	43 669	42 608	42 608	48 064	47 726	49 336	50 655
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		506 943	629 715	641 968	580 064	650 867	650 867	441 648	624 061	655 133	674 548
Surplus/(Deficit)		(95 873)	(139 698)	(111 159)	(71 882)	(55 478)	(55 478)	5 739	(52 741)	(79 749)	(60 194)
Transfers and subsidies - capital (monetary allocations)	6	74 888	46 885	38 780	44 593	44 593	44 593	39 561	48 519	39 286	40 543
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(20 985)	(92 813)	(72 379)	(27 289)	(10 885)	(10 885)	45 300	(4 222)	(40 463)	(19 651)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(20 985)	(92 813)	(72 379)	(27 289)	(10 885)	(10 885)	45 300	(4 222)	(40 463)	(19 651)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(20 985)	(92 813)	(72 379)	(27 289)	(10 885)	(10 885)	45 300	(4 222)	(40 463)	(19 651)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(20 985)	(92 813)	(72 379)	(27 289)	(10 885)	(10 885)	45 300	(4 222)	(40 463)	(19 651)

Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	882 153	1 403 169	576 064	(40 215)	(52 610)	(52 610)	137 047	11 294	(22 067)	(29 916)
Cash + investments at the yr end less applications - R'000	18(1)b	2	680 871	1 148 145	216 582	(247 173)	(394 993)	(394 993)	(276 712)	(315 104)	(86 927)	16 566
Cash year end/monthly employee/supplier payments	18(1)b	3	13.1	24.2	8.5	(0.6)	(1.0)	(0.8)	2.1	0.2	—	—
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(20 985)	(92 813)	(72 379)	(27 289)	(10 885)	(10 885)	45 300	(4 222)	(40 463)	(19 651)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.3%	20.2%	1.4%	(4.2%)	(6.0%)	(40.9%)	0.9%	(3.5%)	(2.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	29.6%	32.5%	32.5%	0.0%	97.5%	92.8%	94.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	13.1%	13.2%	28.7%	9.8%	9.6%	9.6%	0.0%	9.3%	9.3%	9.3%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	61.8%	(48.9%)	268.9%	(31.6%)	0.0%	(23.4%)	(57.3%)	160.6%	(8.1%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	3.1%	6.9%	2.6%	9.3%	9.3%	4.1%	3.4%	3.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	26.0%	23.7%	(1.2%)	24.9%	25.2%	25.2%	0.0%	0.0%	0.0%	0.0%

Expenditure on allocations and grant programmes

Programme	Funding	Allocations
Community halls	MIG	R38 031 000
Sport And Infrastructure		R10 448 000
TOTAL CAPITAL EXPENDITURE		R48 519 000

The capital projects for 2026/2027 is funded through national allocations as gazetted in the DORA issued during February 2026

ALLOCATIONS MADE BY THE MUNICIPALITY

- No allocation will be transferred by the municipality for the 2026/2027 financial year.

EMPLOYEE RELATED COSTS

- The CPIX assumptions is 3.4% as outlined by the MFMA budget circular No. 134 from National Treasury the overall packages of Section 55 and Section 56 Managers be provided for in accordance with Government Notice No.53882 dated 18 December 2025.

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary		9 074	9 553	11 845	3 177	6 631	6 631	6 903	7 131	7 359
Cell phone Allowance		2 032	2 158	2 209	6 622	2 852	2 852	2 969	3 067	3 165
Housing Allowance		-	-	-	2 181	2 181	2 181	2 270	2 345	2 420
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		215	218	2 304	225	423	423	440	455	469
Office-bearer Allowance		65	66	11	1 027	927	927	965	997	1 029
Out of pocket Expenses		-	122	-	4 209	209	209	218	225	232
Travelling Allowance		3 505	3 578	1 597	-	3 296	3 296	3 431	3 545	3 658
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		14 890	15 694	17 966	17 441	16 520	16 520	17 197	17 765	18 333
Social Contributions										
Medial Aid Benefits		811	802	138	-	701	701	730	738	762
Pension Fund Contributions		1 322	1 310	221	917	1 887	1 887	1 964	2 029	2 094
Total Social Contributions		2 132	2 111	359	917	2 588	2 588	2 694	2 767	2 856
Total Councillors		17 022	17 805	18 324	18 358	19 108	19 108	19 891	20 532	21 189
% increase	4		4.6%	2.9%	0.2%	4.1%	-	4.1%	3.2%	3.2%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		577	588	618	6 798	7 327	7 327	94 878	100 286	106 003
Bonuses		-	-	-	2 055	2 055	2 055	2 152	2 275	2 405
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	6	6	6	136	136	136	143	151	160
Housing Benefits	3	-	-	-	-	-	-	-	-	-
Non-pensionable	3	-	-	125	-	24	24	34	35	37
Travel or Motor Vehicle	3	85	172	180	547	547	547	583	616	651
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		91	178	311	683	707	707	760	803	848
Service Related Benefits										
Acting	3	-	-	-	-	-	-	34	36	39
Bonus	3	-	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade	3	-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	98	98	98	103	109	115
Leave Pay	3	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	3	-	-	-	-	-	-	-	-	-
Long Service Award	3	-	-	-	921	921	921	965	1 020	1 078
Overtime	3	-	-	-	-	-	-	-	-	-
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	-	-	-	-	-	-	-	-	-
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity	3	-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		-	-	-	1 019	1 019	1 019	1 102	1 165	1 231
Total Salaries and Allowances		667	777	929	10 554	11 108	11 108	98 892	104 529	110 486
Social Contributions										
Bargaining Council		-	-	-	1 421	1 421	1 421	1 896	2 004	2 119
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		-	-	-	460	460	460	482	510	539
Pension		-	-	-	460	460	460	482	510	539
Unemployment Insurance		-	-	-	414	414	414	434	459	485
Total Social Contributions		-	-	-	2 757	2 757	2 757	3 295	3 483	3 681
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		667	777	929	13 311	13 865	13 865	102 187	108 012	114 168
% increase	4		16.4%	19.6%	1 333.1%	4.2%	-	637.0%	5.7%	5.7%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		105 307	115 187	123 423	98 480	91 788	91 788	8 610	9 100	9 619
Bonuses		6 903	7 075	7 600	17 608	9 935	9 935	10 407	11 000	11 627
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	435	437	445	372	541	541	1 329	1 405	1 485
Housing Benefits	3	316	286	301	282	313	313	327	346	366
Non-pensionable	3	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3	8 446	8 528	8 496	9 051	14 007	14 007	14 692	15 529	16 414
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		9 197	9 251	9 241	9 706	14 860	14 860	16 349	17 280	18 265
Service Related Benefits										
Acting	3	-	-	-	-	-	-	85	90	95
Bonus	3	-	-	-	1 969	1 969	1 969	2 063	2 181	2 305
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade	3	-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	3 623	2 631	1 716	1 143	1 951	1 951	2 044	2 160	2 283
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		530	563	651	984	814	814	477	504	533
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	881	1 089	1 242	266	1 174	1 174	1 054	1 114	1 177
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	64	64	64	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		5 034	4 282	3 610	4 427	5 973	5 973	5 722	6 048	6 393
Total Salaries and Allowances		126 440	135 796	143 874	130 222	122 557	122 557	41 088	43 430	45 904
Social Contributions										
Bargaining Council		42	44	49	42	57	57	60	64	67
Group Life Insurance		-	-	-	6 513	6 513	6 513	6 822	7 211	7 622
Medical		9 219	9 121	9 846	12 169	18 062	18 062	18 920	19 998	21 138
Pension		19 419	20 878	21 733	23 746	27 874	27 874	29 198	30 862	32 621
Unemployment Insurance		665	692	812	4 205	1 278	1 278	1 411	1 491	1 576
Total Social Contributions		29 345	30 735	32 441	46 674	53 785	53 785	56 411	59 627	63 025
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		155 785	166 531	176 314	178 896	178 341	178 341	97 499	103 056	108 929
% increase	4		6.9%	5.9%	0.3%	(0.3%)	-	(44.7%)	5.7%	5.7%

MONTHLY TARGETS FOR REVENUE AND CASHFLOW

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	132 511	148 703	148 703	–	143 996	136 810	141 188
Service charges		–	–	–	126 242	126 242	126 242	–	129 944	129 156	138 527
Other revenue		–	–	–	46 943	70 019	70 019	–	21 017	21 810	22 207
Transfers and Subsidies - Operational	1	709 230	973 632	257 052	222 682	253 427	253 427	173 690	259 385	254 419	281 545
Transfers and Subsidies - Capital	1	174 717	222 293	38 780	44 593	44 593	44 593	33 593	48 519	39 286	40 543
Interest		–	–	–	5 447	10 471	10 471	–	5 158	5 353	5 643
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(1 795)	207 245	275 360	(563 327)	(645 572)	(645 572)	(74 404)	(542 126)	(570 290)	(586 003)
Finance charges		–	–	–	–	(5 500)	(5 500)	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		882 153	1 403 169	571 192	15 091	2 384	2 384	132 879	65 893	16 544	43 651
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(60 178)	(59 189)	(59 189)	–	(58 794)	(49 905)	(51 499)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	(60 178)	(59 189)	(59 189)	–	(58 794)	(49 905)	(51 499)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	882 153	1 403 169	571 192	(45 087)	(56 805)	(56 805)	132 879	7 099	(33 361)	(7 848)
Cash/cash equivalents at the year end:	2	882 153	1 403 169	576 064	(40 215)	(52 610)	(52 610)	137 047	4 195	11 294	(22 067)
									11 294	(22 067)	(29 916)

Service charges were projected at a collection rate of 95% for refuse, 95% on rates and 90% on electricity for year 2026/27.

Regarding the collection rate for the refuse removal, the municipality has amended its policy on refuse whereby accounts will be no longer be opened for tenants but instead landlords will be billed directly.

Monthly targets for revenue, expenditure and cash flow

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	143 996	136 810	141 188
Service charges - electricity revenue	9 481	9 481	9 481	9 481	9 481	9 481	9 481	9 481	9 481	9 481	9 481	9 481	113 777	117 532	121 293
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	1 347	16 167	11 625	17 235
Rental of facilities and equipment	38	38	38	38	38	38	38	38	38	38	38	38	460	475	490
Interest earned - external investments	189	189	189	189	189	189	189	189	189	189	189	189	2 265	2 339	2 414
Interest earned - outstanding debtors	241	241	241	241	241	241	241	241	241	241	241	241	2 894	3 014	3 229
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	267	267	267	267	267	267	267	267	267	267	267	267	3 200	3 306	3 411
Licences and permits	230	230	230	230	230	230	230	230	230	230	230	230	2 760	2 887	3 013
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	21 615	21 615	21 615	21 615	21 615	21 615	21 615	21 615	21 615	21 615	21 615	21 615	259 385	254 419	281 545
Other revenue	23	23	23	23	23	23	23	23	23	23	23	23	270	279	288
Cash Receipts by Source	45 431	45 431	45 431	45 431	45 431	45 431	45 431	45 431	45 431	45 431	45 431	45 431	545 174	532 684	574 106
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 043	4 043	4 043	4 043	4 043	4 043	4 043	4 043	4 043	4 043	4 043	4 043	48 519	39 286	40 543
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	14 326	14 863	15 004
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	50 668	50 668	50 668	50 668	50 668	50 668	50 668	50 668	50 668	50 668	50 668	50 668	608 020	586 834	629 653
Cash Payments by Type															
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	199 686	199 686	211 068	223 097
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	19 891	19 891	20 532	21 189
Finance charges	16 641	16 641	16 641	16 641	16 641	16 641	16 641	16 641	16 641	16 641	16 641	(183 046)	-	-	-
Bulk purchases - Electricity	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	195 482	213 716	226 102	226 102
Acquisition inventory - water and other inventory	17 810	17 810	17 810	17 810	17 810	17 810	17 810	17 810	17 810	17 810	17 810	(195 906)	-	-	-
Contracted services	173	173	173	173	173	173	173	173	173	173	173	53 534	55 431	57 384	58 897
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	4 619	(50 812)	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	51 331	51 331	53 066	54 511
Cash Payments by Type	40 900	40 900	40 900	40 900	40 900	40 900	40 900	40 900	40 900	40 900	40 900	92 231	542 126	570 290	586 003
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	58 794	58 794	49 905	51 499
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	(53 895)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	45 799	45 799	45 799	45 799	45 799	45 799	45 799	45 799	45 799	45 799	45 799	97 130	600 921	620 195	637 502
NET INCREASE/(DECREASE) IN CASH HELD	4 869	4 869	4 869	4 869	4 869	4 869	4 869	4 869	4 869	4 869	4 869	(46 462)	7 099	(33 361)	(7 848)
Cash/cash equivalents at the month/year begin:	4 195	9 064	13 933	18 803	23 672	28 541	33 410	38 279	43 149	48 018	52 887	57 756	4 195	11 294	(22 067)
Cash/cash equivalents at the month/year end:	9 064	13 933	18 803	23 672	28 541	33 410	38 279	43 149	48 018	52 887	57 756	11 294	11 294	(22 067)	(29 916)

ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN – INTERNAL DEPARTMENT

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2026 - 2027 FINANCIAL YEAR: CORPORATE SERVICES																										
GP Reference	Project Number	National KPA / E&B Pillars	Objectives	Strategy	Key Performance Indicator	Unit of measure	Baseline	Budget	Annual Target	QUARTER 1 1 July 2026 - 30 September 2026			QUARTER 2 1 October 2026 - 31 December 2026			QUARTER 3 1 January 2027 - 31 March 2027			QUARTER 4 1 April 2027 - 30 June 2027			Progress Report Towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required
										Performance Target			Performance Target			Performance Target			Performance Target							
										Actual Performance Target	Actual Performance Target	Actual Budget Spent	Actual Performance Target	Actual Performance Target	Actual Budget Spent	Actual Performance Target	Actual Performance Target	Actual Budget Spent	Actual Performance Target	Actual Performance Target	Actual Budget Spent					
KZN06-CMS SO-11	CMS 1		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Quarterly Tourism Site Visits to assess compliance with tourism regulations	Number	4	n/a	4 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2027	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 September 2026			1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 31 December 2026			1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 31 March 2027			1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2027				At 24 Wards	Compliance Inspection Checklist		
KZN06-CMS SO-11	CMS 1.1		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Number of Community Tourism Organisation (CTO) Meetings Convened	Number	4	n/a	4 Community Tourism Organisation (CTO) Meetings Convened by 30 September 2027	1 Community Tourism Organisation (CTO) Meetings Convened by 30 September 2026			1 Community Tourism Organisation (CTO) Meetings Convened by 30 December 2026			1 Community Tourism Organisation (CTO) Meetings Convened by 31 March 2027			1 Community Tourism Organisation (CTO) Meetings Convened by 30 June 2027				At 24 Wards	Agenda, Minutes and Attendance register		
KZN06-CMS SO-11	CMS 1.2		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Number of Tourism Awareness conducted	Number	4	n/a	2 Tourism Awareness Campaigns conducted by 30 June 2027	1 Tourism Awareness Campaign conducted by 30 September 2026			n/a			n/a			1 Tourism Awareness Campaign conducted by 30 June 2027				At 24 Wards	Pictures, Invitation and Attendance register		
KZN06-CMS SO-11	CMS 1.3		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Date of review and adoption of the Tourism Development and Marketing Strategy for the Municipality for implementation in the 2026/2027 financial year	Date	30/06/2025	R100 000.00	Review and adoption of the Tourism Development and Marketing Strategy for the Municipality for implementation in the 2026/2027 financial year by 30 June 2027	n/a			n/a			n/a			Review and adoption of the Tourism Development and Marketing Strategy for the Municipality for implementation in the 2026/2027 financial year by 30 June 2027				At 24 Wards	Reviewed Strategy and Council Resolution		
KZN06-CMS SO-12	CMS 2		To expand the economy of the Municipality by marketing the unique attributes of the area to attract visitors, both domestically and internationally	Publication and promotion of tourism related activities and facilities within the Umdedani municipal area	Date of holding the Tourism Month Commemoration	Date	30/09/2025	n/a	Tourism Month Commemoration by 30 September 2026	Conduct Commemoration of the Tourism Month by 30 September 2026			n/a			n/a			n/a				At 24 Wards	Picture and Attendance register		
KZN06-CMS SO-14	CMS 3		To assist communities in addressing the ravages of poverty prevalent within the Municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Date of review and adoption of Indigent Register for the Municipality for implementation in the 2026/2027 financial year	Date	30/06/2025	n/a	Review and adoption of the Indigent Register for the Municipality for implementation in the 2026/2027 financial year by 31 May 2027	Data collection in 24 Wards by 30 September 2026			Data collection in 24 Wards by 31 December 2026			Confirmation of data: Portfolio & Council by 31 March 2027			Approval of Indigent Register by 31 May 2027				At 24 Wards	List of Applicants, Recommendations of the Portfolio Committee & Council Resolution, Council Resolution: Final Approval		
KZN06-CMS SO-14	CMS 3.1		To assist communities in addressing the ravages of poverty prevalent within the Municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Procurement of the services for the verification of the Indigent Register for the 2026/2027 financial year	Date	30/06/2024	R300 000.00	Procurement of the services for the verification of the Indigent Register for the 2026/2027 financial year by 30 April 2027	n/a			n/a			n/a			Procurement of the services for the verification of the Indigent Register for the 2027/2028 financial year by 30 April 2027				At 24 Wards	Letter to Finance requesting the procurement of service		
KZN06-CMS SO-21	CMS 4		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Number of Meetings with LED Forum for assistance through initiatives that stimulate job creation	Number	4	n/a	4 Meetings with LED Forum for assistance through initiatives that stimulate job creation by 30 June 2027	1 Meeting with LED Forum for assistance through initiatives that stimulate job creation by 30 September 2026			1 Meeting with LED Forum for assistance through initiatives that stimulate job creation by 31 December 2026			1 Meeting with LED Forum for assistance through initiatives that stimulate job creation by 31 March 2027			1 Meeting with LED Forum for assistance through initiatives that stimulate job creation by 30 June 2027				At 24 Wards	Invitations, Minutes and Attendance Registers		
KZN06-CMS SO-21	CMS 4.1		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Number of work opportunities created through LED initiatives including capital projects	Number	150	n/a	Creation of 140 work opportunities through LED initiatives including capital projects by 30 June 2027	n/a			n/a			n/a			Creation of 140 work opportunities created through LED initiatives by 30 June 2027				At 24 Wards	Memo from Departments with a List of EPWP employees approved by Municipal Manager		
KZN06-CMS SO-21	CMS 4.2		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Percentage on expenditure on the budget for implementation of LED Projects	Percentage	100%	R1 000 000.00	100% on expenditure on the budget for implementation of LED Projects by 30 June 2027	n/a			n/a			50% on expenditure on the budget for implementation of LED Projects by 31 March 2027			50% on expenditure on the budget for implementation of LED Projects by 30 June 2027				At 24 Wards	Expenditure Report from Finance		
KZN06-CMS SO-21	CMS 4.3		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Percentage implementation of Goat Farming support programme	Percentage	100%	R1 000 000.00	100% on expenditure on the implementation of Goat Farming support programme by 31 December 2026	n/a			100% on expenditure on the implementation of Goat Farming support programme by 31 December 2026			n/a			n/a				At 24 Wards	Expenditure Report from Finance		
KZN06-CMS SO-21	CMS 4.4		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Percentage implementation of LED Infrastructure Support programme	Percentage	100%	R1 000 000.00	100% expenditure on the implementation of LED Infrastructure Support programme by 31 March 2027	n/a			n/a			100% expenditure on the implementation of LED Infrastructure Support programme by 31 March 2027			n/a				At 24 Wards	Expenditure Report from Finance		
KZN06-CMS SO-21	CMS 4.5		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Procurement of temporary CEO Market Stalls	Date	NEW INDICATOR	R1 600 000.00	Procurement of temporary CEO Market Stalls - Phase 2 by 31 March 2027	n/a			n/a			Procurement of temporary CEO Market Stalls - Phase 2 by 31 March 2027			n/a				At 24 Wards	Expenditure Report from Finance		
KZN06-CMS SO-22	CMS 5		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Alignment with the provision of support to sector departments that address the challenges faced by the communities with regard to food security	Number of meetings attended to progress on the implementation of food security programmes by Sector Departments (District Development Model)	Number	4	n/a	4 meetings attended to progress on the implementation of food security programmes by Sector Departments (District Development Model) by 30 June 2027	1 meeting attended to progress on the implementation of food security programmes by Sector Departments (District Development Model) by 30 September 2026			1 meeting attended to progress on the implementation of food security programmes by Sector Departments (District Development Model) by 31 December 2026			1 meeting attended to progress on the implementation of food security programmes by Sector Departments (District Development Model) by 31 March 2027			1 meeting attended to progress on the implementation of food security programmes by Sector Departments (District Development Model) by 30 June 2027				At 24 Wards	Invitations, Attendance Registers & Minutes		
KZN06-CMS SO-24	CMS 6		To stimulate development of small businesses and co-operatives as a vehicle to increase employment levels	Enhance and develop entrepreneurial skills among the communities in the municipality	Number of Business Incubation Programs on selected Nodal Points conducted through SAMME's Workshops	Number	2	n/a	2 Business Incubation Programs on selected nodal points to be conducted through SAMME's Workshops by 30 June 2027	n/a			1 Workshop conducted by 31 December 2026			n/a			1 Workshop conducted by 30 June 2027				At 24 Wards	Invitations, Attendance Registers, & pictures		

KZN26-CMS	CMS 23		To ensure the maintenance of sound financial practices	To work towards obtaining a clean audit report from the Auditor General	Number of Monthly progress monthly reports on the AG Action Plan monitored by Marco/Audit Committee/MPAC/ submitted to the Municipal Manager	Number	12	n/a	12 Monthly Progress Reports on the AG Action Plan monitored by Marco/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 June 2026	12 Monthly Progress Reports on the AG Action Plan monitored by Marco/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 September 2026			12 Progress Reports on the AG Action Plan monitored by Marco/Audit Committee/MPAC/ submitted to the Municipal Manager by 31 December 2025			12 Progress Reports on the AG Action Plan monitored by Marco/Audit Committee/MPAC/ submitted to the Municipal Manager by 31 March 2026			12 Progress Reports on the AG Action Plan monitored by Marco/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 June 2026						All 24 Wards	Progress Reports and proof of submission
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DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2026-2027 FINANCIAL YEAR: TECHNICAL SERVICES																										
DP Reference	Project Number	National KPA / B2B Pillars	Strategic Objective	Measurable Objective/Output	Performance Indicator	Unit of measure	Baseline / Status Quo	Budget	Annual Target	QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4			Progress Report towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	FOE Required
										1 July 2026 - 30 September 2026			1 October 2026 - 31 December 2026			1 January 2027 - 31 March 2027			1 April 2027 - 30 June 2027							
										Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent					
KZN26- TS-SO-1	TS 1	KPA B2B Pillar 2: BASIC SERVICE DELIVERY	To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Date the Planned Preventative Maintenance Programme (for electricity network) is approved by Exco	Date	30/06/2026	N/A	Planned Preventative Maintenance Programme (for electricity network) is approved by Exco by 30 June 2027	n/a			n/a			n/a			Planned Preventative Maintenance Programme (for electricity network) approved by Exco by 30 June 2027					All 24 Wards	Planned preventative maintenance programme approved by EXCO	
KZN26- TS-SO-1	TS 1.1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Number of Monthly Progress Reports on the implementation of the maintenance programme submitted to Municipal Manager	Number	12	R 5 710 000.00	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2027	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 September 2026			12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 31 December 2026			12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 31 March 2027			12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2027						Monthly progress reports on the implementation of the maintenance programme submitted to Municipal Manager and proof of submission	
KZN26- TS-SO-2	TS 2		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ward 21 as pre-approved by Council	Number	New indicator	R566 521.74 (VAT Exclusive)	30 households electrified (cabling with a meter box) in Ward 21 as pre-approved by Council by 30 June 2027	Design stage and pre-engineering stage by 30 September 2026			7.3 Household connected By 31 December 2026 (10% Construction)			21.9 Households connected by 31 March 2027 (30% Construction)			31 Households Connected by 30 June 2027 (100% Construction)					21	Council resolution with pre-approved list of electrification projects, business plan, progress reports and close-out report	
KZN26- TS-SO-2	TS 2.1		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ward 20 as pre-approved by Council	Number	New indicator	R566 521.74 (VAT Exclusive)	30 households electrified (cabling with a meter box) in Ward 20 as pre-approved by Council by 30 June 2027	Design stage and pre-engineering stage by 30 September 2026			7.3 Household connected By 31 December 2026 (10% Construction)			21.9 Households connected by 31 March 2027 (30% Construction)			31 Households Connected by 30 June 2027 (100% Construction)					20	Council resolution with pre-approved list of electrification projects, business plan, progress reports and close-out report	
KZN26- TS-SO-2	TS 2.2		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ward 14 as pre-approved by Council	Number	New indicator	R566 521.74 (VAT Exclusive)	30 households electrified (cabling with a meter box) in Ward 14 as pre-approved by Council by 30 June 2027	Design stage and pre-engineering stage by 30 September 2026			7.3 Household connected By 31 December 2026 (10% Construction)			21.9 Households connected by 31 March 2027 (30% Construction)			31 Households Connected by 30 June 2027 (100% Construction)					14	Council resolution with pre-approved list of electrification projects, business plan, progress reports and close-out report	
KZN26- TS-SO-2	TS 2.3		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ward 6 as pre-approved by Council	Number	New indicator	R566 521.74 (VAT Exclusive)	30 households electrified (cabling with a meter box) in Ward 6 as pre-approved by Council by 30 June 2027	Design stage and pre-engineering stage by 30 September 2026			7.3 Household connected By 31 December 2026 (10% Construction)			21.9 Households connected by 31 March 2027 (30% Construction)			31 Households Connected by 30 June 2027 (100% Construction)					6	Council resolution with pre-approved list of electrification projects, business plan, progress reports and close-out report	
KZN26- TS-SO-2	TS 2.4		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ward 7 as pre-approved by Council	Number	New indicator	R566 521.74 (VAT Exclusive)	30 households electrified (cabling with a meter box) in Ward 7 as pre-approved by Council by 30 June 2027	Design stage and pre-engineering stage by 30 September 2026			7.3 Household connected By 31 December 2026 (10% Construction)			21.9 Households connected by 31 March 2027 (30% Construction)			31 Households Connected by 30 June 2027 (100% Construction)					7	Council resolution with pre-approved list of electrification projects, business plan, progress reports and close-out report	
KZN26- TS-SO-2	TS 2.5		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ward 8 as pre-approved by Council	Number	New indicator	R666 521.74 (VAT Exclusive)	30 households electrified (cabling with a meter box) in Ward 8 as pre-approved by Council by 30 June 2027	Design stage and pre-engineering stage by 30 September 2026			7.3 Household connected By 31 December 2026 (10% Construction)			21.9 Households connected by 31 March 2027 (30% Construction)			31 Households Connected by 30 June 2027 (100% Construction)					8	Council resolution with pre-approved list of electrification projects, business plan, progress reports and close-out report	
KZN26- TS-SO-3	TS 3		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of a planned and ad hoc maintenance of urban and township roads (including storm water)	Date of approval of the Planned and Ad-Hoc Maintenance Plan by Exco	Date	30/06/2026	N/A	Planned and Ad-Hoc Maintenance Plan approved by Exco by 30 June 2027	n/a			n/a			n/a			Planned and Ad-Hoc Maintenance Plan approved by Exco by 30 June 2027						All 24 Wards	Planned and Ad-Hoc maintenance plan approved by EXCO
KZN26- TS-SO-3	TS 3.1		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of a planned and ad hoc maintenance of urban and township roads (including storm water)	Number of Monthly Progress Reports on the implementation of the Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager	Number	12	R44 759 133.50	12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2027	12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 September 2026			12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 31 December 2026			12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 31 March 2027			12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2027						Monthly progress reports on the implementation of the planned Ad-Hoc maintenance submitted to Municipal Manager and proof of submission	
KZN26- TS-SO-5	TS 4		Strategic development of community halls, Crèches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Godolokomo Community Hall	Percentage	37%	R3 115 128.65 (VAT and Retention Exclusive)	100% of construction stage for Godolokomo Community Hall by 31 December 2026	70% of construction stage for Godolokomo Community Hall by 30 September 2026			100% of construction stage for Godolokomo Community Hall by 31 December 2026			n/a			N/A					3	Business plan, progress reports and close-out report	
KZN26- TS-SO-5	TS 4.1		Strategic development of community halls, Crèches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Zintabeni Community Hall	Percentage	44%	R3 109 708.12 (VAT and Retention Exclusive)	100% of construction stage for Zintabeni Community Hall by 31 December 2026	70% of construction stage for Zintabeni Community Hall by 30 September 2026			100% of construction stage for Zintabeni Community Hall by 31 December 2026			n/a			n/a					5	Business plan and progress reports	
KZN26- TS-SO-5	TS 4.2		Strategic development of community halls, Crèches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Bhungwane Community Hall	Percentage	38%	R1 967 175.31 (VAT and Retention Exclusive)	100% of construction stage for Bhungwane Community Hall by 31 December 2026	70% of construction stage for Bhungwane Community Hall by 30 September 2026			100% of construction stage for Bhungwane Community Hall by 31 December 2026			n/a			n/a					7	Business plan, progress reports and close-out report	
KZN26- TS-SO-5	TS 4.3		Strategic development of community halls, Crèches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Vela Community Hall	Percentage	79%	R3 286 097.85 (VAT and Retention Exclusive)	100% of construction stage for Vela Community Hall by 30 September 2026	100% of construction stage for Vela Community Hall by 30 September 2026			n/a			n/a			n/a					8	Business plan, progress reports and close-out report	
KZN26- TS-SO-5	TS 4.4		Strategic development of community halls, Crèches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Korfor Community Hall	Percentage	81%	R3 053 454.69 (VAT and Retention Exclusive)	100% of construction stage for Korfor Community Hall by 30 September 2026	100% of construction stage for Korfor Community Hall by 30 September 2026			n/a			n/a			n/a					13	Business plan, progress reports and close-out report	

KZN06-TS-S03	TS 4.5	Strategic development of the community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Construction of Mthikazane Community Hall	Percentage	40%	RD 150 037.37 (VAT and Retention Exclusive)	100% of construction stage for Mthikazane Community Hall by 30 September 2026	100% of construction stage for Mthikazane Community Hall by 30 September 2026	n/a	n/a									14	Business plan, progress reports and close-out report	
KZN06-TS-S05	TS 4.6		Facilitate the construction of a community hall within areas where such facilities are required	Construction of Lomo Community Hall	Percentage	70%	RD 174 080.10 (VAT and Retention Exclusive)	100% of construction stage for Lomo Community Hall by 30 September 2026	100% of construction stage for Lomo Community Hall by 30 September 2026	n/a	n/a									15	Business plan, progress reports and close-out report	
KZN06-TS-S05	TS 4.7		Facilitate the construction of a community hall within areas where such facilities are required	Construction of KwaZigqame Community Hall	Percentage	54%	RD 268 036.50 (VAT and Retention Exclusive)	100% of construction stage for KwaZigqame Community Hall by 31 December 2025	70% of construction stage for KwaZigqame Community Hall by 30 September 2025	100% of construction stage for KwaZigqame Community Hall by 31 December 2025	n/a	n/a									16	Business plan, progress reports and close-out report
KZN06-TS-S05	TS 4.8		Facilitate the construction of a community hall within areas where such facilities are required	Construction of Mthakazi Community Hall	Percentage	40%	RD 300 726.24 (VAT and Retention Exclusive)	100% of construction stage for Mthakazi Community Hall by 30 September 2026	100% of construction stage for Mthakazi Community Hall by 30 September 2026	N/A	n/a										18	Business plan, progress reports and close-out report
KZN06-TS-S05	TS 4.9		Facilitate the construction of a community hall within areas where such facilities are required	Construction of Ekuvalakeni Community Hall	Percentage	71%	RD 206 177.80 (VAT and Retention Exclusive)	100% of construction stage for Ekuvalakeni Community Hall by 30 September 2026	100% of construction stage for Ekuvalakeni Community Hall by 30 September 2026	n/a	n/a										24	Business plan, progress reports and close-out report

KZN06-TS-SO-3	TS 4.16		Strategic development of community halls, Churches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community hall within areas where such facilities are required	Refurbishment of Unit B South Community Hall	Percentage	50%	R2 854 521.48 (VAT and Retention Exclusive)	100% of construction stage for the Refurbishment of Unit B South Community Hall by 31 December 2026	70% of construction stage for Unit B South Community Hall by 30 September 2026				100% of construction stage for Unit B South Community Hall by 31 December 2026	n/a	n/a		19	Business plan, progress reports and close-out report
KZN06-TS-SO-4	TS 5		Strategic development of community halls, Churches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of sports fields within areas where such sport facilities are required	Construction of KwaCesa Sportfield	Percentage	35%	R11 627 318.00 (VAT and Retention Exclusive)	100% of construction stage for KwaCesa Sportfield by 30 June 2027	50% of construction stage for construction of KwaCesa Sportfield by 31 December 2026				60% of construction stage for construction of KwaCesa Sportfield by 31 December 2026	60% of construction stage for the construction of KwaCesa Sportfield by 31 March 2027	100% of construction stage for the construction of KwaCesa Sportfield by 30 June 2027		4	Business plan, progress reports and close-out report
KZN06-TS-SO-10	TS 6	RPA LOCAL ECONOMIC DEVELOPMENT	To assist communities in addressing the challenges of poverty prevalent within the Municipality	Facilitating access by submitting to National Public Works & COGTA on the expenditure of the EPWP Grant	Number of monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant	Number	12	R3 029 000.00	12 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2027	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 September 2026				3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 31 December 2026	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 31 March 2027	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2027		At 24 Weeks	Monthly Reports submitted National Public Works & COGTA, Proof of submission
KZN06-TS-SO-29	TS 7		To develop capacity within the Municipality on effective service delivery	Reduction in the number of consultants by ensuring on-going skills transfer	Date of submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred	Date	30/06/2026	N/A	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2027	n/a				n/a	n/a	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2027		At 24 Weeks	Close-out Report and Proof of skills transfer to the Municipal Manager
KZN06-TS-SO-33	TS 8		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager	Number	4	N/A	4 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 June 2027	1 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 September 2026				1 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 31 December 2026	1 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 March 2027	1 Quarterly Cogta Circular 88 Template submitted by Department to the Office of the Municipal Manager by 30 June 2027		At 24 Weeks	Quarterly Cogta circular 88 and proof of submission to the PMS office
KZN06-TS-SO-42	TS 9	RPA LOCAL ECONOMIC DEVELOPMENT / RPA LOCAL ECONOMIC DEVELOPMENT / RPA LOCAL ECONOMIC DEVELOPMENT	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Monthly Risk Register Progress Reports submitted to the MM of each month by Head of Department to Risk Management Unit	Number	12	N/A	12 Monthly Risk Register Progress Reports submitted to the MM of each month by Head of Department by 30 June 2027	3 Monthly Risk Register Progress Report submitted by the MM of each month by HOD by 30 September 2026				3 Monthly Risk Register Progress Report submitted by the MM of each month by HOD by 31 December 2026	3 Monthly Risk Register Progress Report submitted by the MM of each month by HOD by 31 March 2027	3 Monthly Risk Register Progress Report submitted by the MM of each month by HOD by 30 June 2027		At 24 Weeks	Risk register progress report and proof of submission to the office of the RMU
KZN06-TS-SO-42	TS 9.1		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly Assessments of Service Provider's submitted by Head of Department to the Municipal Manager after the end of each quarter	Number	4	N/A	4 Quarterly Assessments of Service Provider's submitted by Head of Department to the Municipal Manager by 30 June 2027	1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q1 ending (30 September 2026)				1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q2 ending (31 December 2026)	1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q3 ending (31 March 2027)	1 Quarterly Assessment of the performance of service providers submitted and proof of submission to Municipal Manager		At 24 Weeks	Quarterly assessment of the performance of service providers submitted and proof of submission to Municipal Manager
KZN06-TS-SO-53	TS 10		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Amount collected on the budgeted revenue for the Directorate in respect of the 2026/2027 financial year	Rand Value	R160 160 396.83	R160 160 396.83	Collection of R160 160 396.83 on the budgeted revenue for the Directorate in respect of the 2026/2027 financial year by 30 June 2027	Collection of R40 040 099.21 on the budgeted revenue for the Directorate in respect of the 2026/2027 financial year by 30 September 2026				Collection of R40 040 099.21 on the budgeted revenue for the Directorate in respect of the 2026/2027 financial year by 31 December 2026	Collection of R40 040 099.21 on the budgeted revenue for the Directorate in respect of the 2026/2027 financial year by 31 March 2027	Collection of R40 040 099.21 on the budgeted revenue for the Directorate in respect of the 2026/2027 financial year by 30 June 2027		At 24 Weeks	Cashflow report
KZN06-TS-SO-53	TS 10.1	RPA MUNICIPAL FINANCIAL MANAGEMENT / RPA MUNICIPAL FINANCIAL MANAGEMENT / RPA MUNICIPAL FINANCIAL MANAGEMENT	To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Containment of expenditure incurred by the Directorate for 2026/2027 financial year within budgetary limits	Rand Value	R15 202 000.00	R15 202 000.00	Containment of operational expenditure budget for the Directorate in respect of the 2026/2027 financial year within budgetary limits of R15 202 000.00 by 30 June 2027	Containment of operational expenditure budget for the Directorate in respect of the 2026/2027 financial year within budgetary limits of R2 442 500.00 by 30 September 2026				Containment of operational expenditure budget for the Directorate in respect of the 2026/2027 financial year within budgetary limits of R2 442 500.00 by 31 December 2026	Containment of operational expenditure budget for the Directorate in respect of the 2026/2027 financial year within budgetary limits of R2 442 500.00 by 31 March 2027	Containment of operational expenditure budget for the Directorate in respect of the 2026/2027 financial year within budgetary limits of R2 442 500.00 by 30 June 2027		At 24 Weeks	Income and expenditure reports
KZN06-TS-SO-53	TS 11		To ensure the maintenance of sound financial practices	To work towards obtaining a clean audit report from the Auditor General	Number of Monthly progress reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager	Number	12	N/A	12 Monthly Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 June 2027	3 Monthly Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 September 2026				3 Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 31 December 2026	3 Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 31 March 2027	3 Progress Reports on the AG Action Plan monitored by MANCO/Audit Committee/MPAC/ submitted to the Municipal Manager by 30 June 2027		At 24 Weeks	Progress reports and proof of submission

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2026/2027 FINANCIAL YEAR: FINANCE																										
IDP Reference	Project Number	National KPA / BSB Pillars	Strategic Objectives	Strategies	Key Performance Indicator	Unit of Measure	Baseline	Budget	Annual Target	SOBIP Quarter 1 1 July 2026 - 30 September 2026			SOBIP Quarter 2 1 October 2026 - 31 December 2026			SOBIP Quarter 3 1 January 2027 - 31 March 2027			SOBIP Quarter 4 1 April 2027 - 30 June 2027			Progress Report towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required
										Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent					
KZN26-FS-SO 14	FS 1	KPA: BASIC SERVICE DELIVERY/BSB PILLAR 2: BASIC SERVICE DELIVERY	To assist communities in addressing the needs of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Percentage of consumer accounts with refuse rebates	Percentage	100%	R2 264 073	100% Indigent Consumer accounts with refuse rebates by 30 June 2027	100% Indigent consumer accounts with refuse rebates by 30 September 2026		100% consumer accounts with refuse rebates by 31 December 2026			100% consumer accounts with refuse rebates by 31 March 2027			100% consumer accounts with refuse rebates by 30 June 2027					All 24 Wards	Billing Report		
KZN26-FS-SO 14	FS 1.1		To assist communities in addressing the needs of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Percentage of indigent and Council accounts with property rates rebates	Percentage	100%	R12 256 100	100% of consumer accounts with property rates rebates by 30 June 2027	100% of consumer accounts with property rates rebates by 30 September 2026		100% of consumer accounts with property rates rebates by 31 December 2026			100% of consumer accounts with property rates rebates by 31 March 2027			100% of consumer accounts with property rates rebates by 30 June 2027					All 24 Wards	Billing Report		
KZN26-FS-SO 23	FS 2	KPA: LOCAL ECONOMIC DEVELOPMENT	To uplift communities and contribute to the alleviation of poverty by stimulating employment	Ensure that Bid Committees are inspired to give preference to previously disadvantaged individual owned companies when evaluating and adjudicating bids	Number of Bids awarded to previously disadvantaged individual owned companies	Number	10	n/a	16 Bids awarded to previously disadvantaged individual owned companies by 30 June 2027	n/a		n/a			n/a			16 Bids awarded to previously disadvantaged individual owned companies by 30 June 2027					All 24 Wards	Appointment letters		
KZN26-FS-SO 23	FS 2.1		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Ensure that Bid Committees are inspired to give preference to previously disadvantaged individual owned companies when evaluating and adjudicating bids	Number of Quarterly Reports on the Implementation of SCM Policy submitted to Council	Number	4	n/a	4 Quarterly Reports on the Implementation of SCM Policy submitted to Council by 30 June 2027	1 Quarterly Report on the Implementation of SCM Policy submitted to Council by 30 September 2026 (Q4)		1 Quarterly Report on the Implementation of SCM Policy submitted to Council by 31 December 2026 (Q1)			1 Quarterly Report on the Implementation of SCM Policy submitted to Council by 31 March 2027 (Q2)			1 Quarterly Report on the Implementation of SCM Policy submitted to Council by 30 June 2026 (Q3)					All 24 Wards	SCM Quarterly Reports submitted to Council & Council Resolution		
KZN26-FS-SO 33	FS 3	KZN26-FS-SO 33	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Section 71 Financial Reports submitted to Treasury	Number	12	n/a	12 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 June 2027	3 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 September 2026		3 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 31 December 2026			3 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 31 March 2026			3 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 June 2026					All 24 Wards	Proof of submission of data strings (Actual Creditors, Actual Debtors, and Actual)		
KZN26-FS-SO 33	FS 3.1		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Financial Reports submitted to Treasury	Number	4	n/a	4 Quarterly Financial Reports to be submitted to Treasury by 30 June 2027	1 Quarterly Financial Reports to be submitted to Treasury by 30 September 2026(Q4)		1 Quarterly Financial Reports to be submitted to Treasury by 31 December 2026(Q1)			1 Quarterly Financial Reports to be submitted to Treasury by 31 March 2026(Q2)			1 Quarterly Financial Reports to be submitted to Treasury by 30 June 2026(Q1)					All 24 Wards	Proof of submission to Treasury (Proof of Data strings submission)		
KZN26-FS-SO 33	FS 3.2	KZN26-FS-SO 33	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Section 72 Financial Report submitted to Treasury	Number	1	n/a	1 Section 72 Financial Report to be submitted to Treasury by 25 January 2027	n/a		n/a			1 Section 72 Financial Report to be submitted to Treasury by 25 January 2027								All 24 Wards	Proof of submission to Treasury (Proof of Data Strings submission) and Council resolution		
KZN26-FS-SO 33	FS 3.3		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager	Number	4	n/a	4 Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager by 30 June 2027	1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2026		1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 31 December 2026			1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 31 March 2027			1 Quarterly Cogta Circular 88 Template submitted to the office of the Municipal Manager by 30 June 2027					1 to 24	COGTA Circular 88 Template & Proof of date of submission to the office of the Municipal Manager		

KZN26-FS-SO 42	FS 4	KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION / IEB PILLAR 1: GOOD GOVERNANCE	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department to Risk Management Unit	Number	12	n/a	12 Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department by 30 June 2027	3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2026			3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 31 December 2026			3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 31 March 2027								At 24 Wards	Monthly Risk Register Progress Reports submitted & Proof of date of submission to Risk Management Unit	
KZN26-FS-SO 42	FS 4.1		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly Assessments of the Performance of Service Providers submitted by Head of Department to the Municipal Manager after the end of each quarter	Number	4	n/a	4 Quarterly Assessments of the Performance of Service Providers submitted by Head of Department to the Municipal Manager by 30 June 2027	1 Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM by 30 September 2026			1 Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM by 31 December 2026			1 Quarterly Assessment of the Performance of Service Providers submitted by HOD to the MM by 31 March 2027							At 24 Wards	Assessment of the Performance of Service provider within Finance Departments signed by the HOD and Proof of submission to the Municipal Manager		
KZN26-FS-SO 46	FS 5		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Prioritisation of departmental core functions to realise the municipality's goals	Number of Quarterly Report-backs on the implementation of Mcoas submitted to Council by Head of Department to Council	Number	4	n/a	4 Quarterly Report-backs on the implementation of Mcoas submitted to Council by Head of Department by 30 June 2027	1 Quarterly Report-back on the implementation of Mcoas submitted to Council by HOD by 30 September 2026			1 Quarterly Report-back on the implementation of Mcoas submitted to Council by HOD by 31 December 2026	NIL		1 Quarterly Report-back on the implementation of Mcoas submitted to Council by HOD by 31 March 2027	NIL							Quarterly Report & Council Resolution		
KZN26-FS-SO 46	FS 5.1		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Prioritisation of departmental core functions to realise the municipality's goals	Number of Mcoas Steering Committee Meetings convened by Head of Department	Number	4	n/a	4 Quarterly mSCOA Steering Committee Meetings convened by Head of Department by 30 June 2027	1 Quarterly mSCOA Steering Committee Meeting convened by HOD by 30 September 2026			1 Quarterly mSCOA Steering Committee Meeting convened by HOD by 31 December 2026			1 Quarterly mSCOA Steering Committee Meeting convened by HOD by 31 June 2027								Agenda, Attendance Register and Minutes of meeting		
KZN26-FS-SO 47	FS 6		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Identification, prioritisation, acquisition and maintenance of municipal assets	Number of Verification of Investment Property Register conducted	Number	2	n/a	2 Investment Property Register Verification to be done by 30 June 2027	n/a			1 Quarterly Investment Property Register Verification done by 31 December 2026			n/a			1 Quarterly Investment Property Register Verification done by 30 June 2027					At 24 Wards	Property Register	
KZN26-FS-SO 47	FS 6.1		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Identification, prioritisation, acquisition and maintenance of municipal assets	Number of Monthly scheduled inspection of assets to confirm their location done	Number	12	n/a	12 Monthly scheduled inspection of Assets to confirm their location done by 30 June 2027	3 Monthly scheduled inspection of Assets to confirm their location done by 30 September 2026			3 Monthly scheduled inspection of Assets to confirm their location done by 31 December 2026			3 Monthly scheduled inspection of Assets to confirm their location done by 31 March 2027			3 Monthly scheduled inspection of Assets to confirm their location done by 30 June 2027					At 24 Wards	Acknowledgement signed off by HOD where assets were inspected and CFO	
KZN26-FS-SO 51	FS 7		To ensure that the municipality remains financially viable	Development and implementation of measures to expand revenue base	Date of Review and adoption by Council of the Revenue Enhancement Strategy	Date	31/05/2026	n/a	Date of Review and adoption by Council of the Revenue Enhancement Strategy by 31 May 2027										Review and adoption by Council of the Revenue Enhancement Strategy by 31 May 2027					At 24 Wards	Council Resolution	
KZN26-FS-SO 52	FS 8		To ensure that the municipality remains financially viable	Development and implementation of measures to reduce the level of customer debt owed to the Municipality	Reduction of debt owed by customers who have signed Acknowledgement Of Debt	Rand Value	2 500 000.00	1 800 000.00	Reduction of Debt amounting to R1 800 000.00 owed by customers on a quarterly basis by 30 June 2027	Reduction of Debt owed by customers by R450 000.00 by 30 September 2026			Reduction of Debt owed by customers by R450 000.00 by 31 December 2026			Reduction of Debt owed by customers by R450 000.00 by 31 March 2027			Reduction of Debt owed by customers by R450 000.00 by 30 June 2027			Continued implementation of Credit Control & Debt Management Policy	Limited resources whose attention is mainly focused to emergencies as a result of power outages	As a result of limited resources the second option is to compile a list of defaulters for the purposes of blocking pre-paid electricity meters	At 24 Wards	Acknowledgement Of Debt Report, List of paid accounts
KZN26-FS-SO 52	FS 8.1		To ensure that the municipality remains financially viable	Development and implementation of measures to reduce the level of customer debt owed to the Municipality	Reduction of debt owed by customers through implementation of Debt and Credit Control Policy.	Rand Value	R1 545 432.00	6 000 000.00	Reduction of Debt amounting to R6 000 000.00 owed by customers on quarterly basis by 30 June 2027	Reduction of Debt owed by customers by R2 000 000.00 by 30 September 2026			Reduction of Debt owed by customers by R1 500 000.00 by 31 December 2026			Reduction of Debt owed by customers by R1 000 000.00 by 31 March 2027			Reduction of Debt owed by customers by R1 000 000.00 by 30 June 2027					At 24 Wards	Age Analysis	
KZN26-FS-SO 53	FS 9		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly Creditors' Reconciliation reflecting the amount paid prepared & submitted to the Municipal Manager	Number	12	n/a	12 Monthly Creditors' Reconciliation reflecting the amount paid prepared & submitted to the Municipal Manager by 30 June 2027	3 Monthly Creditors' Reconciliation reflecting the amount paid prepared & submitted to the MM by 30 September 2026			3 Monthly Creditors' Reconciliation reflecting the amount paid prepared & submitted to the MM by 31 December 2026			3 Monthly Creditors' Reconciliation reflecting the amount paid prepared & submitted to the MM by 31 March 2027			3 Monthly Creditors' Reconciliation reflecting the amount paid prepared & submitted to the MM by 30 June 2027					At 24 Wards	Monthly Creditors Reconciliation Report signed by the Chief Financial Officer & Proof of Submission to the MM	
KZN26-FS-SO 53	FS 9.1	To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly payments of council allowances	Number	12	R18 357 720.00	12 Monthly Payments of R18 357 720.00 for Council Allowances made by 30 June 2027	3 Monthly Payments of R4 589 430.00 for Council Allowances made by 30 September 2026			3 Monthly Payments of R4 589 430.00 for Council Allowances made by 31 December 2026			3 Monthly Payments of R4 589 430.00 for Council Allowances made by 31 March 2027			3 Monthly Payments of R4 589 430.00 for Council Allowances made by 30 June 2027			1 467 877.33		At 24 Wards	Bank-4 Report		
KZN26-FS-SO 53	FS 9.2	To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly payments of employee salaries made	Number	12	R109 646 814.71	12 Monthly Payments of R109 646 814.71 for employee salaries made by 30 June 2027	3 Monthly Payments of R27 411 703.67 for employee salaries made by 30 September 2026			3 Monthly Payments of R27 411 703.67 for employee salaries made by 31 December 2026			3 Monthly Payments of R27 411 703.67 for employee salaries made by 31 March 2027			3 Monthly Payments of R27 411 703.67 for employee salaries made by 30 June 2027			15 154 645		At 24 Wards	Bank-4 Report		
KZN26-FS-SO 53	FS 9.3	To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly salary deductions and contributions paid over by the due date	Number	12	89 024 396.79	12 Monthly Payments of R89 024 396.79 for Salary Deductions and Contributions paid by the due date by 30 June 2027	3 Monthly Payments of R22 256 099.19 for Salary Deductions and Contributions paid by the due date by 30 September 2026			3 Monthly Payments of R22 256 099.19 for Salary Deductions and Contributions paid by the due date by 31 December 2026			3 Monthly Payments of R22 256 099.19 for Salary Deductions and Contributions paid by the due date by 31 March 2027			3 Monthly Payments of R22 256 099.19 for Salary Deductions and Contributions paid by the due date by 30 June 2027			7 368 237		At 24 Wards	Bank-4 Report		
KZN26-FS-SO 53	FS 9.4	To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Amount collected on the budgeted revenue for the Directorate in respect of the 2025/2026 financial year	Rand Value	136 000 000.00	155 430 745.00	Collection of R155 430 745.00 on the budgeted revenue for the Directorate by 30 June 2027	Collection of R62 172 298.00 on the budgeted revenue for the Directorate by 30 September 2026			Collection of R31 086 149.00 on the budgeted revenue for the Directorate by 31 December 2026			Collection of R31 086 149.00 on the budgeted revenue for the Directorate by 31 March 2027			Collection of R31 086 149.00 on the budgeted revenue for the Directorate by 30 June 2027					At 24 Wards	Service Charges Collection Reports		

KZN26-FS- SO 53	FS 9.5
KZN26-FS- SO 54	FS 10

INTERNAL VALIDITY AND MANAGEMENT / BSB PILLAR 4: SOUND

To ensure that the municipality remains Financially viable.	To effectively and efficiently manage the Municipality's Cash Flow	Containment of expenditure incurred by the Municipality for 2026/2027 financial year within budgetary limits	Rand Value	14 585 000.00	21 456 000.00	Containment of operational expenditure incurred by the Directorate for the financial year 2026/2027 within budgetary limits of R21 456 000.00 by 30 June 2027	Containment of operational expenditure budget within budgetary limits of R5 364 000.00 by 30 September 2026				Containment of operational expenditure budget within budgetary limits of R5 364 000.00 by 31 December 2026					Containment of operational expenditure budget within budgetary limits of R5 364 000.00 by 31 March 2027							The municipality has implemented cost containment measures.	All 24 Wards	Income & Expenditure Report
Ensure the maintenance of sound financial practices	Establishment and regular review of internal control procedures and controls	Date of Review and adoption by Council of Financial Policies and procedures	Date	31/05/2027	n/a	Approved Financial Policies and Procedures by 31 May 2027					n/a					Approved Financial Policies and Procedures by 31 May 2027							All 24 Wards	Council Resolution	

KZN26-FS-SO 55	FS 11	KPA MUNICIPAL FINANCING	Ensure the maintenance of sound financial practices	To work towards obtaining a Clean Audit Report from the Auditor-General	Date of submission for the Annual Financial Statements for the 2025/2026 financial year to the Auditor-General	Date	31/08/2025	n/a	Submission of the Annual Financial Statements for the 2025/2026 financial year to the Auditor-General by 31 August 2025	Submission of the Annual Financial Statements for the 2025/2026 financial year to the Auditor-General by 31 August 2025	n/a								n/a																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						</
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DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2026-2027 FINANCIAL YEAR: PLANNING & DEVELOPMENT																										
IDP Reference	Project Number	National KPA / B2B Pillars	Objectives	Strategy	Key Performance Indicator	Unit of Measure	Baseline/ Status Quo	Budget	Annual Target	QUARTER 1 1 July 2026- 30 September 2027			QUARTER 2 1 October 2026 - 31 December 2026			QUARTER 3 1 January 2027 - 31 March 2027			QUARTER 4 1 April 2027 - 30 June 2027			Progress Report towards achievement of targets	Blockages / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required
										Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent	Performance Target	Actual Performance Target	Actual Budget Spent					
KZN266-DPL-SO 7	DPL 1	KPA: BASIC SERVICE DELIVERY/ B2B PILLAR 2: BASIC SERVICE DELIVERY	To ensure availability of Council Owned land for residential, commercial and industrial development	Identification of land for future development in accordance with the Land Used Management Scheme	Review and Adopt Human Settlement Plan	Date	31/03/2026	n/a	Prepare and Adopt Human Settlement Plan by 31 March 2027	Prepare Project work plan by 30 September 2026			Preparation of the Draft Human Settlement Plan Review 31 December 2026			Adoption of Final Human Settlement Plan by Council by 31 March 2027			n/a			Human Settlement Plan is being done in - house			AI 24 Wards	Project workshop; Draft Human Settlement Plan Review; Final Human Settlement Plan & Council Resolution
KZN266-DPL-SO 8	DPL 2		To ensure availability of Council Owned land for residential, commercial and industrial development	Promotion of a spirit of co-operation with traditional leadership to facilitate access to Council Owned land within the traditional authority areas	Engagements with Ithala Development for acquisition of land	Date	30/06/2026	n/a	Engagements with Ithala for acquisition of land by 30 June 2027	Engagements with Ithala by 30 September 2026			Progress Report on Ithala properties by 31 December 2026		n/a				n/a						AI 24 Wards	Invitation of meeting, attendance registers, and Progress Report
KZN266-DPL-SO 10	DPL 3		To address the demand of housing within the Umdeni Municipality Area	Management of the construction and completion of all funded housing projects	Number of Quarterly Housing Forum Meetings convened	Number	4	n/a	4 Quarterly Housing Forum Meetings convened by 30 June 2027	Quarterly Housing Forum convened by 30 September 2026			1 Quarterly Housing Forum convened by 31 December 2026			1 Quarterly Housing Forum convened by 30 June 2027			1 Quarterly Housing Forum convened by 30 June 2027						AI 24 Wards	Agenda, Minutes & Attendance Registers
KZN266-DPL-SO 33	DPL 4		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager	Number	4	n/a	4 Quarterly Cogta Circular 88 Templates submitted by Department to the office of the Municipal Manager by 30 June 2027	Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 30 September 2026			1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 31 December 2026			1 Quarterly Cogta Circular 88 Template submitted by Department to the office of the Municipal Manager by 31 March 2027			1 Quarterly Cogta Circular 88 Template submitted by the office of the Municipal Manager by 30 June 2027						AI 24 Wards	COGTA Circular 88 Template & Proof of date of submission to the office of the Municipal Manager
KZN266-DPL-SO 42	DPL 5	KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION / B2B PILLAR 3: GOOD GOVERNANCE	To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department to Risk Management Unit	Number	12	n/a	12 Monthly Risk Register Progress Reports submitted by the 14th of each month by Head of Department by 30 June 2027	3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 September 2026			3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 31 December 2026			3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 31 March 2027			3 Monthly Risk Register Progress Report submitted by the 14th of each month by HOD by 30 June 2027					AI 24 Wards	Quarterly Risk Register Progress Reports submitted & Proof of date of submission to Risk Management Unit	
KZN266-DPL-SO 42	DPL 5.1		To promote good governance, accountability and transparency	Management of risk within the structures and operations of the Municipality	Number of Quarterly Assessments of the Performance of Service Provider's submitted by Head of Department to the Municipal Manager after the end of each quarter	Number	4	n/a	4 Quarterly Assessments of the Performance of Service Provider's submitted by Head of Department to the Municipal Manager by 30 June 2027	1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q1 ending (30 September 2026)			1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q2 ending (31 December 2026)			1 Quarterly Assessment of the Performance of Service Provider's submitted by HOD to the MM for Q3 ending (31 March 2027)			1 Quarterly Assessment of Service Provider's submitted by HOD to the MM for Q4 ending (30 June 2027)					AI 24 Wards	Assessment of the Performance of Service provider signed by the HOD and Proof of submission to the Municipal Manager	
KZN266-DPL-SO 48	DPL 6		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Date of Preparation and approval of the IDP Document by Council	Date	30/06/2026	R200 000.00	Preparation and approval of the IDP Document by Council by 31 May 2027	Preparation and adoption by Council of the IDP process plan and advertisement by 30 September 2026			n/a			Council approval of Draft IDP Document by 31 March 2027			Adoption of the Final IDP Document by Council by 31 May 2027						AI 24 Wards	Advertisement/Process Plan & Council Resolution adopting the Draft and Final IDP Document
KZN266-DPL-SO 48	DPL 6.1		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Number of IDP/LED Roadshows/ Public Consultation held	Number	1	R800 000.00	24 IDP/LED Roadshows/ Public Consultation held by 31 December 2026	n/a			24 IDP/LED Roadshows/ Public Consultation held by 31 December 2026		n/a				n/a						AI 24 Wards	Public Notice, Attendance Registers and photos
KZN266-DPL-SO 48	DPL 6.2		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	% of IDP Credibility Score obtained from COGTA IDP Assessment	Percentage	50%	n/a	50% or more IDP Credibility Score achieved for the IDP Assessment by COGTA by 31 March 2027	n/a			n/a			MEC IDP Assessment letter with Credibility Score submitted by 31 March 2027			n/a						AI 24 Wards	MEC IDP Assessment letter with Credibility Score
KZN266-DPL-SO 49	DPL 7		Promotion of integrated and coordinated development within the Municipality	All development within the Municipality is guided by the IDP	Number of IDP Forums / Stakeholder Engagements held	Number	1	R200 000.00	1 IDP Forum /Stakeholder Engagement held by 31 May 2027	n/a			n/a			n/a			1 IDP Forum /Stakeholder Engagement held by 31 May 2027						AI 24 Wards	Attendance Registers and Minutes of the IDP Forum/Stakeholders
KZN266-DPL-SO 50	DPL 8		Promotion of integrated and coordinated spatial development within the municipality	Development of Building Bylaw	Number of awareness campaigns conducted on Building Bylaw	Number	30/06/2025	n/a	Conduct 4 awareness campaigns on Building Bylaw developments Building by 30 June 2027	1 awareness campaign conducted on Building Bylaw 30 September 2026			1 awareness campaign conducted on Building Bylaw 31 December 2026			1 awareness campaign conducted on Building by 31 March 2027			1 awareness campaign conducted on Building by 30 June 2027						AI 24 Wards	Public notices/ Social Media post
KZN266-DPL-SO 50	DPL 8.1		Promotion of integrated and coordinated spatial development within the municipality	Development of Building Bylaw	Number of awareness campaigns conducted on Outdoor Advertising	Number	30/06/2025	n/a	Conduct 4 awareness campaigns on Outdoor Advertising by 30 June 2027	1 awareness campaign conducted on Outdoor Advertising by 30 September 2026			1 awareness campaign conducted on Outdoor Advertising by 31 December 2026			1 awareness campaign conducted on Outdoor Advertising by 31 March 2027			1 awareness campaign conducted on Outdoor Advertising by 30 June 2027						AI 24 Wards	Public notices/ Social Media post
KZN266-DPL-SO 53	DPL 9		KPA: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT / B2B PILLAR 4: SOUND FINANCIAL MANAGEMENT	To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R439 035.84	Rand Value	600 000	R439 035.84	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R1 150 824 by 30 June 2027	Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R287 706 by 31 September 2026			Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R287 706 by 31 December 2026			Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R287 706 by 31 March 2027			Collection of budgeted Revenue for the Directorate for 2025/2026 financial year amounting to R287 706 by 30 June 2027					AI 24 Wards	Income and expenditure report
KZN266-DPL-SO 53	DPL 9.1	To ensure that the municipality remains financially viable		To effectively and efficiently manage the municipality's cash flow	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R6 253 141.27	Rand Value	6 542 889	R6 253 141.27	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R6 253 141.27 by 30 June 2027	Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R1 563 285.32 by 30 September 2026			Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R1 563 285.32 by 31 December 2026			Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R1 563 285.32 by 31 March 2027			Containment of operational expenditure budget for the Directorate for 2025/2026 financial year within budgetary limits of R1 563 285.32 by 30 June 2027					AI 24 Wards	Income and expenditure report	
KZN266-DPL-SO 55	DPL 10	Ensure the maintenance of sound financial practices		To work towards obtaining a Clean Audit Report from the Auditor General	Number of Monthly Progress Reports on AG Action Plan submitted to the Municipal Manager	Number	12	n/a	12 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 30 June 2027	3 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 30 September 2026			3 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 31 December 2026			3 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 31 March 2027			3 Monthly Progress Reports on the implementation of A-G Action Plan submitted to the Municipal Manager by 30 June 2027						AI 24 Wards	Progress Reports and Proof of submission
KZN266-DPL-SO 57	DPL 11	Promotion of integrated and coordinated spatial development within the municipality		Approve and Implement the reviewed SDF	Date of Preparation and adoption of the Spatial Development Framework	Date	30/06/2026	R350 000.00	Preparation and adoption of the Spatial Development Framework by 31 May 2027	Prepare an Inception Report submitted by 30 September 2026			Prepare Draft SDF; Advert of Draft SDF by 31 December 2026			Adoption of the Draft SDF by Council by 31 March 2027			Adoption of the Final SDF by Council by 31 May 2027						AI 24 Wards	Inception report, Draft SDF Advert, Draft SDF Final SDF, Council Resolution

KZN266-DPL- SO 58	DPL 12	KZN SPATIAL AND ENVIRONMENTAL	Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date of Registration of Unregistered CDB properties at the Deeds office	Date	30/06/2026	R260 869.57	Registration of unregistered CDB properties at the Deeds office. By 30 June 2027	Advertisement of appointment of the service provider				Appointment of service provider by 31 December 2026			Progress Report on investigation of registration status by 31 March 2027			n/a								12	Investigation Report, Progress Reports on registration status
KZN266-DPL- SO 58	DPL 12.1		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date of Submission of the approved Diagrams at deeds office for the registrations of Unit A properties	Date	30/06/2026	R260 869.57	Submission of the approved Diagrams at deeds office for the registrations of Unit A properties by 30 June 2027	n/a				Submission of diagrams for registration of Unit A subdivided properties at Surveyor General's office by 31 December 2026			Progress Report on the registration of Unit A subdivided properties at SGO's Office by 31 March 2027			Progress Report on the submission of diagrams for registration of Unit A subdivided properties at Surveyor General's office by 30 June 2027							18	Proof of submission to Surveyor General's Office, Progress Reports, proof of registration at Surveyor General's Office	
KZN266-DPL- SO 58	DPL 12.2		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date of Registration of subdivided Diagrams to Surveyor general's office B1020	Date	30/06/2026	R522 999.99	Approved Diagrams by Surveyor General by 31 March 2027	Submission of the diagrams to Surveyor general by 30 September 2026				Progress report on registration registration by 31 December 2026			Progress Report with Approved Diagrams by Surveyor General by 31 March 2027			n/a								12	proof of submission to Surveyor General , Progress Report and Approved diagrams .
KZN266-DPL- SO 59	DPL 13		Promotion of integrated and coordinated spatial development within the municipality	Ensure efficient , accurate and completeness of Data Collection for MIG, LED and Community Services Projects	Date of completion of data capturing for all MIG, LED and Community projects Date of capturing and updating municipal geodatabase	Date	30/05/2026	new indicator	Capturing of municipal projects and updating municipal geodatabase by 31 May 2027	Capturing of municipal projects and updating municipal geodatabase by 30 September 2026				Capturing of municipal projects and updating municipal geodatabase by 31 December 2026			n/a			Capturing of municipal projects and updating municipal geodatabase by 31 May 2027								All 24 Wards	List of municipal projects and updated municipal geodatabase/GIS Report and maps
KZN266-DPL- SO 60	DPL 14		Promotion of integrated and coordinated spatial development within the municipality	To promote and ensure effective use of GIS in the Municipality through policy strategy formulation and implementation.	Date of Development of GIS Portal	Date	30/05/2026	new indicator	Development of GIS by 31 May 2027	Progress report on development of GIS portal by 30 September 2026				n/a			Progress report on development of GIS portal by 31 March 2027			Development of GIS Portal by 31 May 2027									Progress Reports, Progress Report and Closeout Report
KZN266-DPL- SO 60	DPL14.1		Promotion of integrated and coordinated spatial development within the municipality	To promote and ensure effective use of GIS in the Municipality through strategy formulation and implementation.	Date of review and approval of GIS Policy by Council	Date	30/05/2026	old	Review and approval of GIS Policy by Council by 31 May 2027	n/a				n/a			n/a			Review and approval of GIS Policy by Council by 31 May 2027									Project WorkPlan, Draft Development of GIS Policy and Council Resolution, Final GIS Policy and Council Resolution
KZN266-DPL- SO 61	DPL 15		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by the programmes and projects planned and implemented within the municipal area	Number of Monthly inspections done within 4 days of receiving inspection form (buildings under construction)	Number	12	n/a	12 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 June 2027	3Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 September 2026				3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 31 December 2026			3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 31 March 2027			3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 June 2027							All 24 Wards	Inspection Forms	
KZN266-DPL- SO 61	DPL 15.1	To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by the programmes and projects planned and implemented within the municipal area	% of Building Plans approved within 60 days of meeting all requirements	Percentage	100%	n/a	100 % of Building Plans approved within 60 days of meeting all requirements by 30 June 2027	100 % of Building Plans approved within 60 days after meeting all the requirements by 30 September 2026				100 % of Building Plans approved within 60 days of meeting all requirements by 31 December 2026			100 % of Building Plans approved within 60 days of meeting all requirements by 31 March 2027			100 % of Building Plans approved within 60 days of meeting all requirements by 30 June 2027							All 24 Wards	Building Plan Register, Letter of Approval / Disapproval Letter		

ANNUAL BUDGET AND SERVICE AGREEMENTS - MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISM

- This municipality has no entities.

Contract having future budgets implications

A municipality may enter into a contract which will impose financial obligations on the municipality beyond a financial year, but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year. It must comply with MFMA Sec 33. Ulundi municipality does not have contracts having future budgetary implications.

CAPITAL EXPENDITURE DETAILS

A budget of R38 031 000 has been allocated for Municipal Infrastructure and R10 488 000 for Sport and Recreation Infrastructure Grant for this financial year under budget, this will be spent in accordance with the grant conditions as outlined in the Division of Revenue issued in February 2026.

Capital projects are 95% funded by National allocations (grants) and 5% funded internally for the year 2026/2027.

LEGISLATION COMPLIANCE STATUS

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) became effective on 1 July 2004. Elements of the act have been phased in according to capacity of each municipality – high, medium and low. The Act has introduced significant changes to the financial management of local government. One of the main changes in budget preparation is that the single year, line item budgeting – which was a common feature of the previous practices – has been replaced by multi-year budgeting at a more strategic level.

The MFMA aims to modernize budget and financial practices at all spheres of government, thereby facilitating effective service delivery. The general public plays an important role in ensuring a budget is set to reflect targeted service delivery. For example, during the budget preparation process, Section 21 of the MFMA requires communities and residents within the municipal jurisdiction to be part of the Budget and Integrated Development Planning (IDP) processes.

Communities can also monitor the performance of the approved budget through regular reporting of the Service Delivery & Budget Implementation Plan (SDBIP) and the performance contracts of senior manager. These are prepared at the same time as the budget, thus ensuring alignment at the start of the financial year.

Some of the key budget reforms encapsulated within the Local Government: MFMA, that KZN 266 has applied, are:

- Forward looking, multi-year budgets with strategic focus;
- Clear links between budget allocations and agreed policies;
- Improved integration of budget and planning processes;
- New budget process timetable with earlier adoption of budgets by council and earlier audits of Annual Financial Statements;
- Improved in-year reporting according to vote/function;
- Improved financial management information;
- Service Delivery and Budget Implementation Plans (SDBIP) developed and approved with budgets;
- New accounting norms and standards;
- Improvements to procurement and Supply Chain Management policies and processes;
- Focus on performance measurement,

The MFMA implementation is monitored through regular reporting including:

- Quarterly reviews of LG: MFMA implementation plans and 12 urgent implementation priorities checklist;
- Monthly returns to National Treasury and monthly reports to Mayor and Council, as required by Section 71;
- Publication of information on the municipality's website (www.ulundi.gov.za) and
- Mid-year budget and performance assessment as required by Section 72.

The Budget and Medium-Term Revenue and Expenditure Framework (MTREF) was prepared taking cognizance of the contents of the Municipal budget and reporting regulations, Local Government: Municipal Finance Management Act No 56 of 2003, Circular No. 89 and the MFMA Budget Formats Guide received from National Treasury.

The objective of the regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.

OTHER LEGISLATION

The other important pieces of legislation when considering the budget processes are:

The Division of Revenue Bill 2023 and the Municipal Systems Act (Act no. 32 of 2000), together with the Municipal Systems Amendment Act (Act No. 44 of 2003)

Division of Revenue Bill 2026

This Bill issued in February 2026, provides the three-year allocations from national government to local government. It sets out all the reporting requirements and conditions relating to the grants. Alongside this Provincial Departments allocate funding to local government by means of a provincial gazette.

These allocations are used when preparing the three-year budget in order to comply with Section 18 of the MFMA (relating to reasonably anticipated revenues to be collected). Additional allocations – both nationally and provincially – are sometimes made to municipalities. However, these are not included in the original budget as the allocations are not certain. When confirmed they will be included in an adjustments budget in accordance with Section 28 of the MFMA.

The Municipal Systems Act (Act no. 32 of 2000) and the Municipal Systems Amendment Act (Act No. 44 of 2003)

These acts form the basis of the links between the budget and the Integrated Development Plan (IDP). In particular, the aspects that have been considered in preparing the budget are:

- Community participation (Chapters 4 & 5);
- Performance management (Chapter 6) providing also the basis for measurable performance objectives in the Service
- Delivery and Budget Implementation Plan (SDBIP); and Tariff Policy (Chapter 8).

Municipal manager's quality certificate

**UMASIPALA
WASOLUNDI**

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" The City of Heritage "



**ULUNDI
MUNICIPALITY**

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I, Sandile Martin Khomo, Municipal Manager of Ulundi Municipality, hereby certify that

☐ the Draft budget of Ulundi local Municipality for 2026/27 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: SANDILE MARTIN KHOMO

Municipal Manager of Ulundi Municipality (KZN266)

Signature:- _____

Date: 30 March 2026